The services of Assistant Surgeon J. Houston, of the Madras Medical Establishment, Officiating for Assistant Surgeon Oswald, are replaced at the disposal of the Government of Madras from date of his being relieved.

No. 944.

The services of the Reverend C. A. L. Whyte, Officiating Chaplain of Lucknow, are placed at the disposal of the Government, North-Western Provinces, from the date on which his leave on sick Certificate shall expire.

No. 945.

The Reverend G. D. Symonds, Chaplain of Gondah in Oudh, has obtained privilege leave of absence for three months, from the 15th instant.

W. Grey.
Offg. Secy. to the Govt. of India.

Financial Department.

No. 10.

Camp Boongah, the 24th March 1860.

Notification.—His Excellency the Governor General has been pleased to appoint Mr. R. Temple to be Commissioner for the introduction of Paper Currency.

C. U. Aitchison,
Under-Secy. to the Govt. of India, with the Govr.-Genl. (for the Secy.)

No. 23.

Fort William, the 31st March 1860.

Notification.—With reference to the Notification from the Home Department, No. 271, dated the 2nd February last, permitting Mr. W. P. Palmer, Civil Auditor, Fort William, to resign the Civil Service from the 1st May next, the Hon'ble the President in Council is pleased, with the concurrence of His Excellency the Governor General, to make the following appointments :—

Mr. A. K. Corfield, Civil Auditor, Bombay, to be Civil Auditor, Fort William.

Mr. R. W. Lodwick, Civil Auditor, North-Western Provinces, to be Civil Auditor, Bombay, making over charge of his present duties to Mr. J. Eede, who will perform them until relieved by Mr. Chapman.

Mr. C. E. Chapman, Civil Auditor, Punjab, to be Civil Auditor, North-Western Provinces, but to continue in his present post, pending the appointment of his successor.

Mr. L. C. Probyn, First Assistant Accountant General, Bombay, to officiate as Civil Auditor, Bombay, on the departure of Mr. Corfield and pending the arrival of Mr. Lodwick.

Mr. J. Christie, Second Assistant Accountant General, Bombay, to act as First Assistant in the room of Mr. Probyn.

By Order of the Hon'ble the President in Council.

No. 24.

Fort William, the 3rd April 1860.

Notification.—The following Statement of the Silver received and coined in the Mints of Calcutta, Madras and Bombay, in February 1860, is published for general information :—

Statement of the Silver received and coined in the Mints of Calcutta, Madras, and Bombay, in February 1860.

	Calcutta.			Madras.			Bombay.		
	Bullion or Coin received during the month, valued in Rupees.		Coined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined during the month, valued in Rupees.
	Govt.	Merchts.		Govt.	Merchts.		Govt.	Merchts.	
Feburary 1860 ...	*4,895,37	21,28,917	41,33,482	246	3,04,502	3,11,875	0	27,90,972	16,98,000

* 4,87,352 received from London.

C. Hugh Lushington,
Secy. to the Govt. of India.

Military Department.

General Orders by His Excellency the Governor General of India.

Camp Deenanuggur, the 17th March 1860.

His Excellency the Governor General is pleased to sanction the promotion of the under-mentioned Non-Commissioned Officers and Sowars of the late 1st Bengal Light Cavalry, as a reward for their fidelity and Soldier-like conduct at Kheirwarah during the late Mutiny, and to sanction their

transfer to Irregular Cavalry Corps under the Orders of the Right Hon'ble the Commander-in-Chief :—

To be Havildars.

Naick Meer Jukur Ally.
" Bucktour Sing.

To be Naicks.

Trooper Peer Khan.
" Muha Sing.
" Bullee Sing.
" Rajah Ram.
" Muckdoom Bux.
" Dillawur Khan.
" Sewchurn Sing, 2nd.
" Dookchur Sing.
" Kalkah Sing.
" Meer Abud Ally.
" Sidhie Sing.
" Adjudiah Sing.
" Buldeo Sing.
" Azim Ally.
" Sahadut Khan.

The transfer of the under-mentioned Sowars of the above Regiment to Irregular Cavalry Corps is also sanctioned :—

Trooper Shaick Jemailodeen.
" Wuzeer Khan.
" Sewpal Tewarry.
" Sewahir Khan.
" Sewchurn Sing, 3rd.
" Kadar Ally Beg.
" Shaick Golam Mahomed.
" Raheemoolah Khan.
" Nusseeroolah Khan.
" Bowany Sing.

Camp Juggutpoora, the 21st March 1860.

The following Order, issued by the Commissioner of the Province, to the Nagpore Irregular Force, No. 6, dated 14th ultimo, is confirmed :—

2nd Regiment of Infantry.

Lieutenant Playfair, at present acting as Adjutant of the Regiment, and in Command of the Wing at Chanda, to officiate as 2nd in Command.

Captain Holland, in Command of the Right Wing and Head-Quarters of the Regiment at Seetabuldee, to receive charge of the Adjutant's Office, with effect from the date of his having relieved Major Arrow.

These arrangements will cease to have effect from the date of the arrival at Seetabuldee of the Left Wing of the Regiment under Lieutenant Playfair, who will then resume his duties as Adjutant of the Regiment.

Camp Juggutpoora, the 21st March 1860.

The services of Major A. Strange, 7th Madras Cavalry, and Astronomical Assistant, Great Trigonometrical Survey, are replaced at the disposal of the Government of Fort St. George for Regimental duty, in consequence of his promotion to a Regimental majority.

Camp Juggutpoora, the 21st March 1860.

His Excellency the Governor General is pleased to make the following appointment :—

PUNJAB IRREGULAR FORCE.

5th Cavalry.

Lieutenant G. C. Bird, 35th Madras Native Infantry, to do duty, in room of Lieutenant A. Butler, Her Majesty's 87th Fusiliers, resigned.

Camp Mokeriar, the 22nd March 1860.

His Excellency the Governor General is pleased to promote Pran Ram, a Sepoy of the 1st Assam Light Infantry, to the rank of Naick, from the 9th February 1858, for his excellent conduct in saving the life of an European Sailor of the Marine Brigade.

Camp Boonga, the 24th March 1860.

The services of Lieutenant J. F. L. Fisher, 19th Native Infantry, 2nd in Command of the Sirmoor Rifle Regiment, are placed at the disposal of the Government of the North-Western Provinces, for Civil employ.

Camp Mokeriar, the 22nd March 1860.

His Excellency the Governor General is pleased to admit Ressaidar Sahadut Khan, of the 5th Punjab Cavalry, to the 2nd Class of the Order of British India, with the title of Bahadoor, in recognition of the excellent service rendered by him on the 13th instant, in repelling with a small party of Horse a very large body of Wuzeerees, who threatened the Town of Tank in the Derajat.

A Sword of Honor will be presented by the Governor General to Ressaidar Sahadut Khan, as a further mark of approval of his judgment and intrepidity.

R. J. H. BIRCH, *Major-Genl.,*
Secy. to the Govt. of India,
with the Govr.-Genl.

Military Department.

Fort William, the 30th March 1860.

No. 353 *of* 1860.—The Hon'ble the President in Council is pleased to direct the publication of the following Military Letter from the Right Hon'ble the Secretary of State for India, No. 53, of the 14th ultimo, and of the revised Royal Warrant therein referred to :—

MILITARY.

No. 53.

INDIA OFFICE,
London, 14th February 1860.

TO HIS EXCELLENCY THE RIGHT HON'BLE THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

MY LORD,

YOUR Military Letter No. 76, dated 11th June 1859, forwarding Memorials from certain Members of the Medical Service, and an appeal from the head of the Medical Department in Bengal against the provisions of the Royal Warrant of 1st February 1859, has received my attentive consideration.

2. In compliance with your urgent request, I have undertaken the revision of the Royal Warrant above referred to, the promulgation of which in India has been deferred by your Government pending the present reference; but the subject required very careful consideration, and involved correspondence with other Departments of Her Majesty's Government, and hence a considerable

delay has unavoidably occurred in replying to your letter.

3. I have now, however, the gratification to announce to you that Her Majesty, being desirous, as far as possible, to assimilate the designations and ranks in all branches of the Military Medical Service, has been pleased to issue a fresh Warrant, equalizing in all respects the rank of the Medical Officers of the Indian Armies with that fixed for the British Medical Service in the Royal Warrant of 1st October 1858.

4. The grades of Assistant Surgeon, Surgeon Major, Deputy Inspector General and Inspector General are now on precisely the same footing as to designation and relative rank in both Services.

5. But the designation of the Officers now styled "Directors General of the Medical Department" in each of the three Presidencies is changed to "Principal Inspectors General," and the Officers holding these appointments will, in accordance with the practice in the British Service, take Army rank as Inspectors General, according to their standing in that rank.

6. The retention of the designation now held by these Officers is strongly advocated in your Despatch, but after mature consideration, Her Majesty's Government have decided, that it is inexpedient to continue to the three Officers at the head of the Medical Departments of the Armies of Bengal, Madras and Bombay, the same title which designates the Officer selected to control the whole Medical Department of the British Army in all parts of the World.

7. Before entering on the discussion of the other subjects of complaint brought forward by the Medical Officers of the Indian Service, I must observe that the object of the Royal Warrant of the 1st February 1859 was not to regulate the pay or retiring allowances of the Medical Department, but to fix the rank and precedence relatively to those of the British Army. This object has now been attained, in a manner which will, I trust, be satisfactory to the Indian Medical Service, to every grade of which it has secured additional relative rank.

8. I proceed to notice in detail the subjects brought forward in the letter addressed to you by Dr. Forsyth, the Principal Inspector General of Bengal:—

His propositions were —

1st. "That the Medical Officers of "Her Majesty's Indian Forces may be "placed, in point of all advantages of "relative rank, furlough pay, and retir-"ing allowances, and in all other res-"pects, upon a perfect equality with "those of Her Majesty's British Forces "serving in India."

1st. It is observed that your Government have offered no recommendation on the various subjects connected with promotion, effective allowances, furlough pay, and retiring pension, brought forward in the Memorials. The consideration of these subjects is deferred for the present, but will be taken up in connection with the question of the re-organization of the Army.

2nd. This subject has been disposed of in the earlier paragraphs of this Despatch.

2ndly. "That the Director General "of the Medical Department and the "Inspector General of Hospitals may "retain their present designations; that "the Director General shall rank as "Major General for appointment; that "the Inspector General shall rank as "Colonel; that the Superintending Sur-"geon shall receive the designation of "Deputy Inspector General, ranking on "appointment with Lieutenant Colonel "and with the Deputy Inspector Gene-"ral of Her Majesty's British Army "after five years' service in India in "this rank as Colonel."

3rd. In Lord Stanley's Despatch, dated 1st June 1859, No. 187, paragraph 21, you have been informed that Her Majesty's Government are disinclined to alter, in this respect, the provisions of the Warrant. So long as seniority is the invariable rule of promotion to substantive rank in the other branches of the Service, it is considered desirable to maintain the same principle in the Medical Department, distinguished services being rewarded, in all branches alike, by Brevet promotion and the Order of the Bath.

3rdly. "That in cases of distinguish-"ed service, Assistant Surgeons may be "promoted to the substantive rank of "Surgeon, as in Her Majesty's British "Army, without reference to seniority."

4th. In accordance with the sanction conveyed in Lord Stanley's Despatch, No. 189, dated 1st June 1859, (paragraphs 18 and 19), the two years of Medical practice in the rank of Surgeon, qualifying for promotion to a higher grade, may be performed either in the Civil or Military branch of the Service.

4thly. "That two years of exclusive "Military duty in the rank of Surgeon "may not be required to qualify a Me-"dical Officer of that rank for promo-"tion."

5th. On this subject I would refer to my remarks under the first head.

5thly. "That Medical Officers now "in the Service may be at liberty to "retire, either upon the existing rates of "pension, or upon those laid down in "the Warrant of 1st October 1858, for "the Medical Officers of Her Majesty's "British Army."

9. 150 Copies of the revised Warrant * are transmitted to your Government by the present Mail.

* Dated 13th January 1860.

I have, &c.,

(Signed) C. Wood.

VICTORIA R.

Whereas, we have taken into Our consideration the recommendations of the Commissioners appointed by Our authority to inquire into the Regulations affecting the sanitary condition of Our Military Forces and the Medical treatment of the sick and wounded of Our Army; Our Will and Pleasure is, that, from and after the date of this Warrant, the following Rules shall be established for the future admission, promotion, and relative rank and allowances of the Medical Officers of Our Indian Military Forces, and that by these rules Our Governor-General in Council, and the Governors in Council of Madras and Bombay respectively, shall be governed.

1. The grades of Medical Officers in Our Indian Military Forces shall be four in number, *viz.*:—

1. Inspector-General.
2. Deputy Inspector-General of Hospitals.
3. Staff or Regimental Surgeon; who, after twenty years' service in India in any rank, shall be styled Surgeon-Major.
4. Staff or Regimental Assistant-Surgeon.

2. No Candidate shall be admitted to the competitive examination for a Commission in the Medical Department of Our Army who does not possess such a certificate or certificates as would qualify a Civilian to practice Medicine and Surgery.

3. No Assistant-Surgeon shall be eligible for promotion to the rank of Surgeon until he shall have passed such examination as Our Principal

Secretary of State for India in Council may require, and shall have served in India with the Commission of Assistant-Surgeon for five years, of which two shall have been passed in or with a Regiment.

4. A Surgeon, whether on the Staff or attached to Regiments, must have served ten years in India, of which two must have been passed, with the rank of Surgeon, in or with a Regiment, or as a Civil Surgeon, before he will be eligible for promotion to the rank of Deputy Inspector-General of Hospitals.

5. A Deputy Inspector-General of Hospitals must have served three years in India before he shall be eligible for promotion to the rank of Inspector-General.

In cases, however, of emergency, or when the good of the Service renders such alteration desirable, it shall be competent for the Governor-General in Council to shorten the several periods of service above mentioned, in such manner as he shall deem fit and expedient.

6. Assistant-Surgeons shall, as a general rule, be promoted to the rank of Surgeon in the order of their seniority in the Service, unless unfit for the discharge of their duties from physical or professional incompetence or misconduct. In cases of distinguished service, however, an Assistant-Surgeon may be promoted by Brevet, without reference to seniority; and in such cases, with a view to insure the responsibility attaching to an appointment made out of the regular course of promotion, the recommendation in which the services of the Officer shall be detailed shall be published in the General Orders of our Indian Military Forces, and in the *Gazette* in which his promotion appears.

7. All promotion from the rank of Surgeon to that of Deputy Inspector, and from the rank of Deputy Inspector to that of Inspector, shall be given by selection for ability and merit; and the grounds of such selection shall be stated to Us in writing, and recorded in the Office of the Secretary of State for India in Council, the selection for the grades of Deputy-Inspector being made from the whole rank of Surgeons, whether styled Surgeons or Surgeons-Major.

8. With a view to maintain the efficiency of the Service, all Medical Officers of the rank of Surgeon-Major, Surgeon, or Assistant-Surgeon, shall be placed on the Retired List when they shall have attained the age of 55 years, and all Inspectors-General and Deputy Inspectors General when they shall have attained the age of 65 years.

9. The relative rank of the Medical Officers of Our Indian Military Forces shall be as follows:—

Staff or Regimental Assistant-Surgeon as a Lieutenant, according to the date of his Commission; and after six years' service in India as Captain, according to the date of the completion of such service.

Staff or Regimental Surgeon as Major, according to the date of his Commission; and Surgeon-Major as Lieutenant-Colonel, but junior of that rank.

Deputy Inspector-General as Lieutenant-Colonel, according to the date of his appointment.*

Inspector-General of Hospitals as Brigadier-General, according to the date of his appointment; if with an army in the field, or after three years' service in India as Inspector-General, as a Major-General, from the date of his joining such army in the field, or according to the date of the completion of such service.

10. Such relative rank shall carry with it all precedence and advantages attaching to the rank with which it corresponds [except as regards the presidency of Courts-martial, where Our Will and Pleasure is, that the senior combatant Officer be always President], and shall regulate the choice of quarters, forage, and prize-money. But when a Medical Officer is serving with a Regiment or Detachment, the Officer commanding, though he be junior in rank to such Medical Officer, is entitled to a preference in the choice of quarters.

11. Medical Officers shall be entitled to all the allowances granted to Our Indian Military Forces on account of wounds and injuries received in action, as combatant Officers holding the same relative ranks.

12. Their families shall, in like manner, be entitled to all the allowances granted, under existing regulations, to the families of combatant Officers holding the same relative ranks.

13. Medical Officers shall be held entitled to the same honors as other Officers of Our Army of equal relative rank.*

14. A Medical Officer, retiring after a service in India of twenty-five years and upwards, may, if recommended for the same by the Head of his Department, receive a step of honoray rank, but without any consequent increase of Pay.

15. Six of the most meritorious Medical Officers of the Army shall be named My Honorary Physicians, and six My Honorary Surgeons.

Given at Our Court at Windsor, this thirteenth day of January 1860, in the Twenty-third year of Our Reign.

By Her Majesty's Command,

CHARLES WOOD.

No. 354 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate:—

Captain Edward James Simpson, of the 69th Regiment, Native Infantry, Assistant Commissary General ...	For fifteen months, under the new Regulations.

Fort William, the 3rd April 1860.

No. 355 *of* 1860.—The following Notification from the Hon'ble the Lieutenant Governor of Bengal, is published in General Orders:—

"*No.* 1344.—*The* 27*th March* 1860.—*Notification.*—The services of Dr. R. J. Atkinson are placed at the disposal of the Government of India in the Military Department, at his own request."

With reference to the foregoing, the services of Surgeon Atkinson are replaced at the disposal of the Right Hon'ble the Commander-in-Chief.

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* And after five years' service in India as Deputy Inspector-General, as Colonel, according to the date of the completion of such service.

* This Clause does not extend to the compliments to be paid by Garrison or Regimental Guards as laid down in pages 29 and 30 of the Queen's Regulations for the Army.

No. 356 *of* 1860.—The following Notification, from the Financial Department, is published in General Orders:—

No. 22.

Fort William, the 21*st March* 1860.

The following Resolution is published for general information:—

Extract from the Proceedings of the Government of India in the Financial Department, dated 16*th March* 1860.

READ a letter from the Government of the North-Western Provinces, No. 124A., dated 17th ultimo, with enclosures, submitting for consideration and orders a question connected with the allowance of Captain Fanshawe, of the Post Office Department, and proposing a general rule to hold good in similar cases.

Read also a report from the Civil Auditor, Fort William, No. 825 of 29th ultimo, on the above subject.

RESOLUTION.—Captain Fanshawe, who originally held the appointment of Inspecting Post Master, Meerut Division, was subsequently appointed Post Master and Superintendent, Workshops, at Allyghur, the salary of the two Offices being however the same, *viz.* 400 Rupees each per mensem.

2. After his nomination to Allyghur, Captain Fanshawe also continued to discharge the duties of the Meerut Division, and the question now submitted for consideration is what allowance he is entitled to draw for performing the duties of two appointments.

3. Captain Fanshawe claims the full salary of his substantive and a moiety of the acting appointment, the claim being supported by the Post Master General, North-Western Provinces.

4. The Agra Civil Auditor suggests that as a general rule to hold good in similar cases, when an Officer holding a permanent appointment is required, by the exigencies of the State, to discharge the duties of another or second Office (not subordinate to his own), he shall receive a moiety of the salary of the appointment in which he is officiating, in addition to the full salary of his own appointment, provided that no extra expense be entailed on the Government.

5. In submitting the case, the Government of the North-Western Provinces remarks—"As the Post Office Department is entirely under the control of the Government of India, the Lieutenant-Governor can give no decision on this question, but refers it to His Honor in Council for disposal, both as regards the particular case and the general suggestion."

6. On this reference the President in Council is pleased to approve the rule proposed by the Agra Civil Auditor in similar cases not otherwise provided for under the established rules, and also to direct that Captain Fanshawe's case be settled in accordance therewith.

Ordered, that a copy of the foregoing Resolution be sent to the Government of the North-Western Provinces in reply to the letter above adverted to.

Ordered also, that a transcript of the Resolution be sent to the Departments,* Governments,† and Officers‡ noted in the margin, for information and guidance.

* Foreign, Home, Military and Public Works Departments.

† Bengal, Madras, Bombay, Punjab and the Straits' Settlements.

‡ Civil Auditors, Fort William, Madras, Bombay, North-Western Provinces and the Punjab.

Ordered also, that the foregoing Resolution be published in the *Official Gazette* for general information.

No. 357 *of* 1860.—The following Notifications, from the Hon'ble the Lieutenant Governor, Punjab Provinces, are published in General Orders:—

General Department, Nos. 760-1, dated 19th March 1860.

Leave of Absence.—Captain J. M. Cripps, Deputy Commissioner, Ferozepoor, has obtained the usual preparatory leave, from the date of his departure, to enable him to proceed to the Port of Embarkation, before obtaining Furlough to Europe, on Medical Certificate.

General Department, No. 750, dated 19th March 1860.

Captain Bartlett, Cantonment Joint Magistrate of Peshawur, has obtained eight weeks' leave, from such date as he may avail himself of the same, preparatory to applying for Furlough to Europe, under the Military Regulations.

25th or Hazara Goorkha Battalion.

No. 122.—*Lahore,* 21*st March* 1860.—The Regimental Order, by Major H. F. M. Boisragon, Commanding 25th or Hazara Goorkha Regiment, dated 10th March, appointing Captain H. P. Close, Second in Command, to officiate as Commandant; Lieutenant and Adjutant H. L. C. Bernard, as Second in Command; and Lieutenant E. C. Codrington, doing duty Officer, as Adjutant, consequent on his own departure on leave, is confirmed as a temporary arrangement.

No. 123.—*Transfer.*—Major Q. E. Rothney, Commandant, 4th Seikh Infantry, to officiate as Commandant, 25th or Hazara Goorkha Battalion, in room of Major Boisragon, proceeding on Furlough.

4th Seikh Infantry.

Appointments.—Lieutenant G. A. Williams, Second in Command, to officiate as Commandant, in room of Major Rothney.

Lieutenant R. J. L. Crutchley, of Her Majesty's 24th Foot, relieved from the duty of Second in Command, by the return from Europe of Lieutenant Williams, to officiate as Second in Command during the period that Officer may act as Commandant.

No. 358 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of Absence, on Sick Certificate:—

Senior Surgeon George Gilbert Brown, M. D., of the Medical Department, Officiating Inspector General of Hospitals in the Lower Provinces	For 15 months, under the new Regulations.

No. 359 *of* 1860.—The following List of Rank of Assistant Surgeons appointed for the Bengal Presidency is published for general information:—

No. 1 OF 1860.

LIST OF RANK OF ASSISTANT SURGEONS FOR BENGAL.

To Rank from the date of their appointment, and in the following Order, provided they take their departure within the prescribed period, *viz.*:

Alexander Rainy Brotchie ...	20th January.
Leonard Emanuel ...	
George William Jameson ...	
Henry Cookson ...	
Robert Wiseman Cunningham, M. D. ...	

Robert Carter ...
William Moir ...
Thomas Gray Skardon ...
Daniel O'Brien ...
} 20th January.

(Sd.) W. E. BAKER, *Colonel, Military Secretary.*

MILITARY DEPARTMENT, INDIA OFFICE, *8th February* 1860.

(Sd.) J. C. MELVILL, *Asst. Under Secy. of State.*

INDIA OFFICE, LONDON, *27th February* 1860.

No. 360 *of* 1860.—The under-mentioned individual of Her Majesty's Service is permitted to reside and draw his pay at Madras, as an Out-Pensioner of Chelsea Hospital, according to the 23rd Clause of the Royal Warrant of the 24th May 1847, pending a reference to the Horse Guards as to the amount of his Pension:—

Private G. Weatherman, Her Majesty's 43rd Regiment.

No. 361 *of* 1860.—*Erratum.*—In Government General Order No. 185, of the 17th February 1860, publishing promotions in the Sylhet Light Infantry Battalion, for Havildar "Gakawun" Tewary, read Havildar *Sohawun* Tewary. Order books to be corrected accordingly.

No. 362 *of* 1860.—The following promotions are made:—

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
Infantry ..	Major and Brevet Lieutenant-Colonel Frederick William Burroughs ...	Lieut-Col. ...	17th Mar. 1860	Lieutenant-Colonel and Brevet Colonel C. S. Maling, deceased.
17th N. I.	Captain and Brevet Major George Mytton Hill ...	Major ...		
	Lieutenant and Brevet Captain Frederick Ernest Laing ...	Captain ...		
	Ensign Alexander George Ross ...	Lieutenant.		

No. 363 *of* 1860.—With reference to such portions of Her Majesty's Warrant, of the 1st July 1859, as relate to the pay and allowances of Veterinary Surgeons of Her Majesty's British Forces, the following rates of pay proper, when Veterinary Surgeons are not in receipt of a consolidated salary, or of Indian allowances, are published for information:—

	For any month. Rs.	As.	P.
Staff Veterinary Surgeons, after 15 years' Service on full pay ...	313	1	2
Staff Veterinary Surgeons, after 20 years' Service on full pay ...	327	15	8
Staff Veterinary Surgeons, after 25 years' Service on full pay ...	342	14	2
Veterinary Surgeons, 1st Class, after 5 years' Service on full pay ...	186	5	8
Veterinary Surgeons, 1st Class, after 10 years' Service on full pay ...	216	2	8
Veterinary Surgeons, 1st Class, after 15 years' Service on full pay ...	231	1	3
Veterinary Surgeons, 1st Class, after 20 years' Service on full pay ...	253	7	0
Veterinary Surgeons, 1st Class, after 25 years' Service on full pay ...	298	2	7
Veterinary Surgeons on appointment ...	149	1	4
After 5 years' Service on full pay...	171	7	1
After 10 years' Service on full pay	193	12	11
After 15 years' Service on full pay	208	11	5
After 20 years' Service on full pay	208	11	5
After 25 years' Service on full pay	208	11	5
Veterinary Surgeons appointed before 1st July 1859, on appointment ...	149	1	4
After 5 years' Service on full pay	171	7	1
After 10 years' Service on full pay	193	12	11
After 15 years' Service on full pay	208	11	5
After 20 years' Service on full pay	223	10	0
After 25 years' Service on full pay	260	14	3

No. 364 *of* 1860.—Under instructions from Her Majesty's Secretary of State for India, the portions of Her Majesty's Warrant of the 1st of July 1859, which refer to relative rank and precedence of Veterinary Surgeons of Her Majesty's British Forces, are declared to be applicable to Veterinary Surgeons of Her Majesty's Indian Forces.

It has not been considered expedient at present to alter the existing Regulations affecting the pay and allowances or the condition of invaliding and retirement of this class of Officers.

Extracts from Her Majesty's Warrant of 1st July 1859 which are declared applicable to Veterinary Surgeons of Her Majesty's Indian Forces.

1.—The Grades of Veterinary Surgeons in our Army shall be three in number, *viz.*:—

1. Staff Veterinary Surgeon.
2. Veterinary Surgeon of the 1st Class.
3. Veterinary Surgeon.

3. No Veterinary Surgeon shall be eligible for promotion until he shall have passed such examination as our Principal Secretary of State for War may require, and shall have served on full pay, with the Commission of Veterinary Surgeon, for five years.

4. A Veterinary Surgeon of the First Class must have served fifteen years in the Army, with a Commission on full pay, before he will be eligible for promotion to the rank of Staff Veterinary Surgeon.

5. In cases however of emergency, or when the good of the service renders such alteration necessary, it shall be competent for our Secretary for War to shorten the several periods of service above-mentioned in such manner as he shall deem fit and expedient.

6. Promotion from one rank to another shal not necessarily be given by seniority, but by selection for professional ability and meritorious conduct.

15. The relative rank of the Veterinary Officers of our Army shall be as follows:—

Veterinary Surgeon on appointment, as Subaltern.

Veterinary Surgeon of the First Class on promotion, as Captain.

Staff Veterinary Surgeon on promotion, as Major, but junior of that rank.

16. Such relative rank shall carry with it all precedence and advantages attaching to the rank with which it corresponds, (except as regards the Presidency of Courts Martial, and of all Military Courts, Committees, and Boards of Inquiry, where our will and pleasure is that the Senior combatant Officer be always President, and except further any Military command whatever), and shall regulate the choice of quarters, rates of lodging money, field allowances, forage, servants, fuel and light, or allowances in their stead, detention and prize money. But when a Veterinary Officer is serving with a Regiment, Corps, or Detachment, the Officer Commanding, though he be junior in rank to such Veterinary Officer, shall be entitled to a preference in the choice of quarters.

17. Veterinary Officers shall be entitled to all the allowances granted on account of wounds and injuries received in action, as combatant Officers holding the same relative ranks.

18. Their families shall, in like manner, be entitled to all the allowances granted to the families of combatant Officers holding the same relative ranks.

19. Veterinary Officers shall be held entitled to the same honours as other Officers of our Army of equal relative rank. This does not, however, extend to the compliments to be paid by Garrison or Regimental Guards, as laid down in the Regulations of our Army.

F. D. ATKINSON, *Major,*
Offg. Secy. to the Govt. of India.

Public Works Department.

GENERAL.—ESTABLISHMENTS.

No. 31.

Head-Quarters, Camp Hoshearpoor,
The 26th March 1860.

Appointment.—Mr. H. A. Lawrence is re-appointed a Probationary Assistant Overseer in the Department of Public Works, and posted to the North-Western Provinces.

H. YULE, *Lieut.-Colonel,*
Secy. to the Govt. of India,
with the Governor-General

No. 62.

Fort William, the 31st March 1860.

Appointment.—Probationary Assistant Overseer Gopal Chunder Bose, attached to the 24-Pergunnahs Division, is appointed permanently an Assistant Overseer in the Public Works Department, with effect from the 19th January 1860.

C. H. DICKENS, *Captain,*
Offg. Secy. to the Govt. of India.

Orders by the Lieutenant-Governor of Bengal.

No. 1435.

APPOINTMENTS.—*The 23rd February* 1860.—Moulavy Waheedooddeen to be Principal Sudder Ameen of Sarun, and to exercise the full powers of a Magistrate in that District.

The 1st March 1860.—Mr. H. S. Thompson, Principal Sudder Ameen of Burdwan, to be a Principal Sudder Ameen of the First Grade.

The 24th March 1860.—Mr. W. Kemble to be a Member of the Ferry Fund and Municipal Committees at Dinagepore.

The 27th March 1860.—Mr. G. U. Yule, Commissioner of Bhaugulpore, is vested with the powers of a Sessions Judge in that District.

The 29th March 1860.—Moulavy Mahomed Wajid, Sudder Ameen and Sudder Moonsiff of Bhaugulpore, is vested with the special powers of an Assistant to a Magistrate described in Clause 3, Section II. Regulation III. of 1821 in Monghyr.

The 30th March 1860.—Baboo Kooladanundo Mookerjee to be Sudder Ameen of Nuddea and Moonsiff of the Sudder Station of that District.

Moulavy Gholam Batool Tamkin to be Sudder Ameen of Beerbhoom and Moonsiff of the Sudder Station of that District, and to exercise the full powers of a Magistrate in Beerbhoom.

The 31st March 1860.—Mr. J. W. Furrell is vested with the full powers of a Magistrate in Moorshedabad, for the purpose of trying by summary process complaints of breach of Indigo contracts.

Mr. A. T. Maclean, Sub-Division of Damoorhoodah, is vested with the full powers of a Magisgistrate in Nuddea, for the purpose of trying by summary process complaints of breach of Indigo contracts.

Mr. F. T. Platts, Deputy Magistrate and Deputy Collector of Kurreempore, is vested with the full powers of a Magistrate in Nuddea and Moorshedabad, for the purpose of trying by summary process complaints of breach of Indigo contracts.

The 2nd April 1860.—Mr. A. Smith to be Marriage Registrar at Purneah.

LEAVE OF ABSENCE.—*The 24th March* 1860.—Mr. E. Jackson, Judge of Midnapore, for fifteen days, under Section XII. of the new revised Absentee Rules.

Mr. T. J. C. Grant, Assistant to the Magistrate and Collector of Tirhoot, for one month, under Section XII. of the new revised Absentee Rules.

Mr. J. B. Allen, Civil Assistant Surgeon of Behar, for one month, under the Financial Notification of the 28th April 1858, making over charge of the Medical duties of the Station to Sub-Assistant Surgeon Monohur Mookerjee.

Moulavy Anwar Ally, Sudder Ameen and Sudder Moonsiff of Noacolly, for fifteen days, under Clause 2, Section V. of the Uncovenanted Absentee Rules.

The 28th March 1860.—Mr. M. A. G. Shawe, Judge of Sylhet, for fifteen months, on Medical Certificate, under Section VI. of the new revised Absentee Rules.

The 30th March 1860.—Mr. J. W. Dalrymple, Judge of Hooghly, for six months, under Section XIV. of the new revised Absentee Rules, with preparatory leave from the 2nd proximo to the date of the sailing of the Steam Ship *Simlah*, under the same Section of the Rules.

Mr. G. N. Barlow, Assistant Magistrate and Collector of Magoorah, for fifteen months, on Medical Certificate, under Section VI. of the new revised Absentee Rules.

A. R. YOUNG,
Secy. to the Govt. of Bengal.

No. 972.
The 21st March 1860.

DECLARATION UNDER SECTIONS II. AND XXXIII. OF ACT VI. OF 1857.

WHEREAS it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government, at the public expense, for a public purpose, *viz.* for extensions of the East Indian Railway from Raneegunge to the River Burrakur, and also up the Singharun Valley, it is hereby declared that, for the above purpose, land is required as detailed below:—

1st.—From a point near the Undal Station on the East Indian Railway, up the Singharun Valley, to a point near the Chowkidanga Colliery, and extending over a distance of about 9½ miles with an average breadth of 250 feet or thereabout.

2nd.—From the Station at Raneegunge, along the general direction of the Grand Trunk Road, to a point near the River Burrakur, and extending over a distance of about 22 miles, with an average breadth of 250 feet or thereabout.

This Declaration is made under the provisions of Act VI. of 1857, to all whom it may concern.

C. B. YOUNG, *Lieut.-Colonel,*
Offg. Secy. to the Govt. of Bengal,
in the Public Works Department.

Orders by the Lieutenant-Governor, North-Western Provinces.

ALLAHABAD, TUESDAY, MARCH 27, 1860.

JUDICIAL DEPARTMENT.

No. 169A.
Camp Bareilly, the 14th March 1860.

Notifications.—Mr. H. G. Keene to officiate as Magistrate and Collector of Moozuffernugger, *vice* Mr. R. M. Edwards, proceeding on Furlough to Europe.

Mr. J. C. Robertson, Assistant to the Superintendent of Dehra Dhoon, is appointed to officiate as Superintendent, as a temporary arrangement. Mr. J. C. Robertson is vested with the powers of Settlement Officer, in Pergunnah Jounsar Bawur, of the District of Dehra Dhoon.

Mr. R. Currie to be an Assistant to the Collector of Boolundshuhur, in the Settlement Department.

No. 549A.

Mr. A. Boulderson is posted as an Assistant to the Agra Division.

No. 552A.
The 15th March 1860.

Leave of absence, under Section VII. of the Uncovenanted Service Leave Rules, from 24th ultimo to 17th instant, is granted to Syud Ahmed Khan, Principal Sudder Ameen of Moradabad.

No. 556A.

Leave of absence, for one month, is granted to Mr. F. O. Mayne, Magistrate and Collector of Banda, to enable him to reach the Port of Embarkation, preparatory to proceeding on Furlough, from the date on which he may avail himself of the same.

No. 574A.
Camp Phillibheet, the 19th March 1860.

Mr. J. S. Campbell, Officiating Magistrate and Collector of Shahjehanpoor, is granted fifteen months' leave of absence to England, on Medical Certificate, under Section VI. of the Absentee Rules, with eight weeks' preparatory leave to reach the Port of Embarkation, from the 15th proximo, or such date as he may avail himself of the same.

No. 578A.

The unexpired portion of the leave of absence granted to Major F. W. Pinkney, Commissioner of the Jhansie Division, in Orders of the 21st December last, is hereby cancelled.

No. 581A.

Erratum.—In Notification No. 392A., dated 27th ultimo, *for* Mr. G. E. Lance, Officiating Magistrate and Collector of Mynpoorie, "is appointed Magistrate and Collector of Cawnpoor," *read* "is appointed to *officiate* as Magistrate and Collector of Cawnpoor."

No. 600A.
The 20th March 1860.

Mr. W. J. Bramley is allowed leave of absence, under Section XIV., for six months, on private affairs, to visit England, together with the usual preparatory leave to reach the Port of Embarkation.

No. 602A.

At the request of the Chief Commissioner of Oudh, the Hon'ble the Lieutenant-Governor has been pleased to cancel that portion of Notification No. 352A., dated the 16th February 1860, which declared Umeer-ool-Zaman, late Moonshee of the Foujdaree Office at Oonao, incapable of being re-admitted into the Service of Government.

No. 402.
The 21st March 1860.

The unexpired portion of the leave of absence, for four months, granted by the Right Hon'ble the Secretary of State for India, to Mr. E. B. Thornhill, of the Civil Service, is hereby cancelled from the 29th October last, the date on which he reported his return to India.

No. 407.
The 23rd March 1860.

Erratum.—In the Orders of the 9th instant, No. 486A., published in the *Government Gazette* of the

20th idem, granting leave of absence, on Medical Certificate, to Mr. W. M. Low, Assistant Magistrate and Collector of Bareilly, *for* "eighteen months," *read* "fifteen months."

REVENUE DEPARTMENT.

No. 176A.

Camp Bareilly, the 16th March 1860.

Kunno Lall, Deputy Collector in Zillah Banda, is transferred to Muttra.

No. 177A.

Imdad Alli, Deputy Collector in Zillah Muttra, is transferred to Moradabad.

No. 184A.

The 17th March 1860.

Mr. E. Churcher, Deputy Collector of Zillah Etah, under Regulation IX. of 1833, is placed in charge of the Treasury of that District.

GENERAL DEPARTMENT.

No. 242A.

Camp Bareilly, the 16th March 1860.

The services of Captain A. R. Fuller, Inspector of the 1st Circle, Department Public Instruction, are placed at the disposal of the Punjab Government, from the 12th January 1860.

Mr. T. B. Cann, Principal of the Agra College, is appointed Inspector of the 1st Circle, Department Public Instruction, *vice* Captain Fuller.

Dr. Anderson, Professor of Moral Philosophy in the Agra College, is appointed Principal of that Institution, *vice* Mr. Cann.

The above appointments are to have effect from the 12th January 1860.

No. 248A.

Camp Phillibheet, the 19th March 1860.

Privilege leave of absence, for fifteen days, is granted to Sub-Assistant Surgeon Denonath Biswas, in charge of the Government Dispensary at Ghazeepore.

No 266A.

Camp Umuria, the 21st March 1860.

The usual Half-yearly Examination of Assistants will be held at the Head-Quarters of Commissioners of Divisions, on the 16th proximo, under instructions which will be communicated to the President of each of the Local Committees by the Central Examination Committee at Allahabad.

The following Gentlemen are appointed Members of the Central Examination Committee:—

W. Muir, Esquire ... ... *President.*
The Commissioner of Allahabad } *Members.*
" Judge " " }
" Collector " " }
W. H. Lowe, Esquire, *Member and Secretary.*

PUBLIC WORKS DEPARTMENT.

No. 475A.

Camp Phillibheet, the 20th March 1860.

Lieutenant C. P. Crossman, Executive Engineer, Jubbulpoor Division of Public Works, is granted leave of absence for two months, from the 1st instant, to enable him to visit the Presidency, preparatory to applying for Furlough to England, on Medical Certificate.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

G. COUPER,
Secy. to Govt., N. W. P.

No. 254A.

MILITARY DEPARTMENT.

Camp Sittargunge, the 22nd March 1860.

Notifications.—The services of Serjeant-Major Edmonds and Quarter-Master Purcell, of the Etawah Levies, are replaced at the disposal of the Right Hon'ble the Commander-in-Chief.

No. 266A.

The services of Serjeant-Major M. Neil, attached to the Agra Police Battalion, are replaced at the disposal of His Excellency the Commander-in-Chief.

No. 269A.

Leave of absence, for one month, to proceed to Calcutta, preparatory to applying for Furlough to Europe, on Medical Certificate, is granted to Lieutenant F. A. C. Knyvett, Commandant, District Military Police, Mirzapoor, from the date on which he may avail himself thereof.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

O. M. GLUBB, *Lieut.*,
Asst. Military Secy. to Govt., N. W. P.

Orders by the Lieutenant-Governor, Punjab Provinces.

Leave of Absence.—Mr. G. H. Dupuis, Assistant Engineer, Baree Doab Canal, has obtained one month's leave, under Section VIII. of the Uncovenanted Service Leave Rules, from such date as he may avail himself of the same.

Public Works Department, No. 565, dated 24th March 1860.

Captain Dumbleton, Executive Engineer, Gugger Bridge Works, has obtained eight months' leave, on Medical Certificate, from 1st instant, or such subsequent date as he may avail himself of the same, under the old Regulations.

Public Works Department, No. 557, dated 24th March 1860.

Appointments.—Lieutenant J. S. Tighe, Assistant Commissioner, Mooltan, to officiate as Deputy Commissioner of the Mozuffurghur District.

General Department, No. 806, dated 24th March 1860.

The Reverend T. Moore, whose services have been placed at the disposal of the Punjab Government, to be Chaplain of Jhelum and Murree.

General Department, No. 802, dated 24th March 1860.

Mr. W. C. Plowden, Assistant Commissioner, Rohtuck, to officiate as Deputy Commissioner of Delhie, as a temporary arrangement.

General Department, No. 790, dated 22nd March 1860.

Captain J. M. Mackenzie, 58th Regiment, Native Infantry, is appointed to officiate as Cantonment Joint Magistrate of Peshawur, in the room of Captain Bartlett, proceeded on leave, with effect from the 10th March 1860.

General Department, No. 807, dated 24th March 1860.

Transfer.—Sub-Overseer Nund Kishore, from the 7th to the 8th Division, Grand Trunk Road, with effect from the 1st June 1859.

Public Works Department, No. 550, dated 23rd March 1860.

R. H. DAVIES,
Secretary to Govt., Punjab.

LAHORE, 23RD MARCH 1860.

6th Police Battalion.

No. 127.—*Promotion.*—Havildar Suder Khan to be Jemadar, with effect from 13th March 1860, to fill an existing vacancy.

No. 128.—The following transfers and appointments in the Punjab Irregular Force are directed, subject to the confirmation of His Excellency the Viceroy:—

Captain J. P. W. Campbell, 2nd in Command, 2nd Seikh Infantry, to officiate as Commandant, 1st Seikh Infantry, *vice* Lieutenant-Colonel G. Gordon, deceased.

Captain M. R. Somerville, 2nd in Command, 1st Seikh Infantry, to officiate as 2nd in Command, 5th Punjab Infantry, to fill an existing vacancy.

Lieutenant F. H. Jenkins, 57th Native Infantry, late Officiating Commandant, 4th Punjab Infantry, to officiate as 2nd in Command, 1st Seikh Infantry.

Lieutenant J. W. McQueen, Adjutant, 4th Punjab Infantry, to officiate as 2nd in Command.

Lieutenant F. J. Keen, Adjutant, 2nd Punjab Infantry, to act as 2nd in Command, 3rd Punjab Infantry, in room of Lieutenant J. W. Orchard, removed to another appointment.

Lieutenant R. Clifford, doing Duty Officer of the 2nd, to officiate as Adjutant, 1st Punjab Cavalry, in room of Lieutenant Anderson, proceeded on service to China.

G. HUTCHINSON, *Major*,
Offg. Secy. to Government, Punjab,
Military Department.

Opium Notification.

NOTICE is hereby given, that the Fourth Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 9th April 1860, at 11 A. M., and will comprise 1,780 Chests, *viz.*:—

Behar Opium	1,270
Benares ditto	510
Total Chests ...	1,780

2. The general Conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 14th and 24th April 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 14th April 1860, and no Treasury Receipts in full payment of lots will be accepted after 4 P. M. of Tuesday, the 24th April 1860.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so:—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 7th May 1860 -	1270	510	1780
Ditto " 11th June " -	1270	510	1780
Ditto " 9th July " -	1270	510	1780
Ditto " 6th August " -	1270	510	1780
Ditto " 10th Sept. " -	1270	510	1780
Ditto " 8th October " -	1270	510	1780
Ditto " 5th Nov. " -	1270	510	1780
Ditto Wednesday, 5th Dec. " -	1275	509	1784
	10165	4079	14244

By Order of the Board of Revenue,
FORT WILLIAM, } A. EDEN,
The 1st March 1860. } *Offg. Junior Secretary.*

Opium Notification.

NOTICE is hereby given, that the Fifth Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 7th May 1860, at 11 A. M., and will comprize 1,780 Chests, *viz.*:—

Behar Opium	1,270
Benares ditto	510
Total Chests...	1,780

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Ditto " 10th Sept. " ...	1270	510	1780
Ditto " 8th October " ...	1270	510	1780
Ditto " 5th Nov. " ...	1270	510	1780
Ditto Wednesday, 5th Dec. " ...	1275	509	1784
	8895	3569	12464

By Order of the Board of Revenue,
E. H. LUSHINGTON,
Junior Secretary.

FORT WILLIAM, }
The 29th March 1860. }

Notification.

BILLS at par on the Public Treasuries of the under-mentioned Districts may be had on application to the Accountant to the Government of Bengal :—

Districts.		*Amounts available on this date.*
Akyab	...	1,00,000 at 1 per cent. Prem.
Chittagong,	...	50,000
*Jessore,	...	50,000
Jorehaut,	...	50,000
Kamroop,	...	50,000
Midnapore	...	1,00,000
*Nuddea,	...	1,00,000
Pooree,	...	50,000
Sylhet,	...	1,00,000

F. LUSHINGTON,
Acct. to the Govt. of Bengal.

BENGAL ACCTT.'s OFFICE,
The 3rd April 1860.

N. B.—These Treasuries will be cleared shortly if the amounts available are not taken up in Bills.

Bills applied for after 2 P. M. will not be issued till the following day.

Bills will not be granted for less than 50 Rupees.

* These Treasuries purchase Bank Post Bills.

Notification, No. 42.

MR. L. BURBER, Deputy Collector, received charge of the Tipperah Treasury on the 27th ultimo.

BABOO GOONUBHERAM BURROOAH, Sub-Assistant Commissioner, received charge of the Gowalparah Treasury on the 27th ultimo.

MOULVIE WASSAFOODIN, Deputy Collector, received charge of the Pubnah Treasury on the 28th ultimo.

BABOO DOORGAPERSAUD GHOSE, Deputy Collector, received charge of the Burdwan Treasury on the 30th ultimo.

SYUD ZAINUDDIN HOSSEIN, Deputy Collector, received charge of the Jessore Treasury on the 31st ultimo.

F. LUSHINGTON,
Acct. to the Govt. of Bengal.

FORT WILLIAM ;
Office of Accountant,
Government of Bengal,
The 3rd April 1860.

Notice.

HINDOO HOLIDAYS IN APRIL 1860.

THE General Treasury will be closed on Wednesday the 11th and Thursday the 12th April 1860, on account of the Hindoo Holidays Churruck Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 24th March 1860.

CALCUTTA UNIVERSITY.

First Examination for the Degree of Licentiate in Medicine and Surgery, 1860.

LIST OF SUCCESSFUL CANDIDATES.

FIRST DIVISION.

Arranged in order of Merit.

1. Joseph Carberry.
2. Kalla Chand Halder.
3. Radharomun Roodroo.
4. J. Tyler.

SECOND DIVISION.

Arranged in Alphabetical order.

Bully Chunder Sine.
Docowry Ghose.
Hodgkinson, E. K.
Keyt, F.
Kalleeprosonno Ghosaul.
Kallee Kishen Ghose.
Omesh Chunder Dutt.
Prosonno Gopaul Bose.
Rajkissen Chuckerbutty.

Scholarships awarded at the above Examination.

In Botany	...	Joseph Carberry.
In Materia Medica	...	Kalla Chand Halder.
In Chemistry	...	Radharomun Roodroo.

By Order of the Vice-Chancellor,

H. SCOTT SMITH, A. B.,
Registrar.

The 3rd April 1860.

CALCUTTA UNIVERSITY.

B. L. Pass Examination, 1860.

THE undermentioned Candidates have passed the Examination for the Degree of Bachelor of Laws :—

*Bhoobun Chunder Mookerjee.
*Gregory, C.
*Gregory, G.
Jadub Chunder Dey, B. A.
*Kaleemohun Doss.
*Kadernath Dutt.
*Mutteeloll Chowdry.
*Mutty Loll Mookerjee.
Protab Chunder Chatterjee, B. A.
Radhagobind Moitro, B. A.

By Order of the Vice-Chancellor,

H. SCOTT SMITH, A. B.,
Registrar.

The 3rd April 1860.

* Candidates who have passed under the special provision contained in paragraph 3 of the B. L. Regulations, by which they will be entitled to the Degree so soon as they graduate in Arts.

Notice.

UNDER Act XX. of 1856, I hereby give notice that the Assessment Registers of Burranugore, Ooltadanga, Sealda, Intally, Ballygunge, Bhowanipore, Allipore, and Kidderpore (being Grand Divisions I., II., III., IV., V., VI., VII. and VIII. of the Suburbs of Calcutta) having been duly revised for the year 1860, under Section XVI., the prescribed Notifications, under Section XVIII. of the Act, have on this date been affixed at conspicuous places in the Divisions, and also at the Police Thannahs Kallyghaut, Kidderpore, Intally and Chitpore; all persons dissatisfied with the said Assessment, or who may dispute their occupation of property or liability to be assessed, are hereby warned that they may appeal to the Magistrate on unstamped paper, but that under Section XX. of the Act no such appeal can be received after the expiration of one month from this date.

Appellants should send with their appeal the Tax Bills for last Quarter paid by them. As the Assessment has only been revised, the taxes paid by individuals last year have not been materially altered. The gentlemen who composed the Punchayets last year have been appointed for this year also, with the following exceptions :—

GRAND DIVISION I.

Baboo Ramchunder Banerjee, in the place of Baboo Prossono Banerjee; Baboo Petumber Gangooly, in the place of Baboo Ramcomul Banerjee.

GRAND DIVISION II.

Baboo Modoosoodun Chatterjee, in the place of Baboo Bolanath Mitter; Baboo Bipinbeharee Soor, in the place of Sreenarain Bose.

GRAND DIVISION III.

J. A. Fink, Esq., in the place of C. K. Mandy, Esq.; Baboo Nobocoomar Chatterjee, in the place of Baboo Rajendronath Banerjee.

GRAND DIVISION V.

A. Bremner, Esq., in the place of W. Johnstone, Esq.

W. HEYSHAM,
Deputy Magistrate.

ALLIPORE;
Suburban Tax Office,
The 18th March 1860.

Notice

Is hereby given, that the Cargo of the late Barque *Kindrochat*, which was wrecked near Cocanada on the morning of the 27th November last, during her passage from Calcutta to Madras, will be sold by Auction to the highest bidder on the 9th April next, at Cocanada, unless previously claimed.

535 full Casks of Beer.
57 empty Casks.
2,300 Cask Staves.

2. Parties concerned having objections to offer to this sale should address the Superintendent of Marine at Madras.

JOHN J. FRANKLIN,
Superintendent of Marine.

MADRAS;
Marine Supdt.'s Office,
The 20th February 1860.

NOTICE is hereby given, that the Import Out-pass system will be modified from the 1st of May next, on and after which date all Imported Goods, with the exception of Free and such dutiable Goods which may be especially exempted, must be landed at the Custom House Wharf, and passed through the Custom House.

CUSTOM HOUSE;
Calcutta,
The 3rd April 1806.

C. CHAPMAN,
Collector of Customs.

Notice.

The Collector of Customs will be prepared to receive, from the 6th to the 13th instant inclusive, applications for the following appointments in the Appraiser's Department :—

Head Appraiser,	salary	Rs.		700	per mensem.
Assistant	,,	,,	,,	400	,,
Assistant	,,	,,	,,	250	,,
Assistant	,,	,,	,,	200	,,

Parties applying will be good enough to forward, with their applications, any Certificates they may hold; and it is distinctly to be understood that those only will be selected who possess a competent knowledge of the duties of an Appraiser.

C. CHAPMAN,
Collector of Customs.

CUSTOM HOUSE;
Calcutta,
The 3rd April 1860.

Notice.

THE Collector of Customs will be prepared to receive, from the 6th to the 13th instant inclusive, applications for the following appointments in the Custom House :—

Wharf ...	4	on a salary	of	Rs.	80	per mensem.
,,	3	,,	,,	,,	60	,,
,,	7	,,	,,	,,	40	,,
,,	2	,,	,,	,,	25	,,
,,	2	,,	,,	,,	8	,,
General Establishmene ...	1	,,	,,	,,	12	,,
,, ...	1	,,	,,	,,	10	,,
Appraiser's Establishment..	1	,,	,,	,,	22	,,
Calculators...	4	,,	,,	,,	20	,,
,,	1	,,	,,	,,	12	,,

C. CHAPMAN,
Collector of Customs.

CUSTOM HOUSE;
CALCUTTA,
The 3rd April 1860.

Telegraph Department.

NOTICE.

THE following List of Telegraph Offices now open for the receipt of Messages, is published for general information :—

BENGAL.

Calcutta	..	Stations on Hooghly River.
Atcheepore	...	
Hooghly Point	...	
Diamond Harbour	..	
Mud Point	..	
Saugor Island	..	
Kookroohattee	..	
Kedgeree	..	
Midnapore	..	
Barrackpore	..	Line to N. W. Provinces.
Burdwan	...	
Raneegunge	..	
Burhee	...	
Sherghotty	..	
Sasseram	..	
Benares	..	
Rajmahal	...	Ganges River Line.
Monghyr	..	
Bhaugulpore	..	
Patna or Dinapore	...	

DACCA.

Jessore	..	
Dacca	...	

N. W. P. AND PUNJAUB.

Allahabad	..	
Cawnpore	...	Branch to Calpee. " " Lucknow. " " Fyzabad. " " Gonda. " " Shahjehanpore.
Futtyghur	..	
Agra	...	
Allyghur	...	
Delhi	...	Branch to Meerut. " " Moradabad. " " Bareilly.
Umballa	...	Branch to Kussowlie. " " Simla.
Loodiana	..	
Philloor	..	
Jullunder	..	
Umritsur	..	
Lahore	...	
Rawul Pindee	..	Branch to Murree.
Attock	..	
Peshawur	...	
Mooltan	..	

BOMBAY.

Bombay	..	
Parell	..	NOTE. For use of the Governor. Open when he resides at each place.
Malabar Point	...	
Matheran	..	
Dapooree	...	
Tanna	...	
Nassick	...	Line to Agra.
Malligaum	..	
Dhoolia	..	
Bulsar	...	Line to Guzerat and Scinde.
Surat	...	
Baroda	..	
Baroach	...	
Kaira	...	
Ahmedabad	..	
Deesa	..	
Poonah	...	Line to Madras. Branch to Seroor. " " Ahmednuggur.
Sattara	..	" " Mahabaleshwur.
Kolapore	..	
Belgaum	...	" " Sawunt Warree. " " Kugorla. " " Goa.
Dharwar	..	
Gudduck	...	

INDORE.

Seerpore	...	Line from Bombay to Agra.
Ackberpore	...	
Indore	..	
Beowra	...	
Sepree	..	
Gwalior	..	

MADRAS.

Madras	...	
Guindy*	..	* Open only during residence of the Governor.
Mount	..	Line to Ceylon.
Pondicherry	...	
Negapatam	...	
Pootoocottah	..	
Paumben	..	
Poonamallee	...	Line to Bombay.
Vellore	..	
Bangalore	..	
Seerah	..	
Bellary	..	
Mysore	..	Line to Neilgherries and Malabar Coast.
Ootacamund	...	
Mercara	..	
Cannanore	..	
Calicut	..	
Cochin	..	

CENTRAL INDIA.

Kurnool	...	
Hyderabad	..	
Secundrabad	..	
Warrungul	..	Station of Observation in case of interruptions.
Chanda	...	
Chinnoor	..	
Nagpore	..	
Kamptee	..	
Seone	..	
Jubbulpore	...	
Rewa	...	
Mirzapore	..	

EAST COAST.

Jelasore	...
Balasore	...
Cuttack	..
Berhampore	..
Chicacole	...
Chutterpore or Ganjam.	
Vizagapatam	...
Dowleisharum or Rajamundry.	
Masulipatam	...
Bezwarrah	..
Coconada	..
Ongole	..
Nellore	..

SCINDE.

Kurrachee	...	
Keamaree	..	Harbour Stations for Kurrachee and Gizree, mouth of the Indus.
Gizree	..	
Kotree	..	
Hyderabad	..	
Buddeena	..	
Nuggur Parkur	..	

Taroosha	...	127 Miles N. of Hyderabad. 7 Miles N. W. of Nowshera.
Sukkur	..	
Shikarpore	..	
Jacobabad	..	
Kusmore	...	12 Miles S. of Sheawalla Frontier between Scinde and Punjaub.
Rajanpore	..	4 Miles N. E. of Asnee. 12 Miles N. E. of Mittencote on the Indus.
Deera Gazee Khan	...	

PEGU.

Rangoon	...	NOTE. The Lines in Pegu are not yet connected with those in India, but the works are in progress and will be completed early next year.
Henzada	...	
Menghye	...	
Shoaghyeen	...	
Prome	...	
Tonghoo	...	
Thyet-myo	..	
Pegu	...	

CEYLON.

Point de Galle	..	
Colombo	...	
Kandy	..	
Mehintelle	..	
Manaar	..	

W. B. O'SHAUGHNESSY,
Superintendent Electric Telegraph in India and Ceylon

BANGALORE,
The 10th August 1859.

Notice.

THE Effects of the late MR. W. WHITE, an Inspector in the Service of the East India Railway Company and an European British Subject, who died intestate at Rajgaon near Pulsa in this District, are under the Seal of this Court, and will be delivered over to any party legally authorized to receive the same.

A. PIGOU,
Officiating Judge.

CITY MOORSHEDABAD;
Civil Court,
The 26th March 1860.

Notice.

CANDIDATES for the appointment of 2nd Clerk in the Commissioner's Office at Sultanpore, are informed that the Vacancy has been filled up.

ST. GEO. TUCKER,
Commissioner and Supdt.

Notice.

REQUIRED, a Treasurer for the Collectorate of Zillah Nowgong, Assam. Salary 65 Rupees per mensem. Security will be required to the extent of 10,000 Rupees in cash, or Landed Property valued at 5 Rupees per Poorah. Application, with Certificates of character and qualifications, to be submitted to the Collector of Nowgong, Assam.

E. P. LLOYD,
Offg. Collector.

ASSAM COLLECTORSHIP;
Zillah Nowgong,
The 23rd February 1860.

Wanted,

A Head Writer for the Superintendency of Cachar. Salary Rs. 80 per mensem.

No one not possessing a good knowledge both of English and Bengalee, and conversant with Office work, need apply.

A Writership, at Rupees 30 per mensem, is also vacant.

Apply in person to the Superintendent.

R. STEWART, *Lieut.*,
Superintendent.

ZILLAH CACHAR,
Superintendent's Office,
The 25th February 1860.

Notice.

WANTED, a Native Surveyor for the District of Seetapore, Oudh.

Apply to

CAPTAIN E. THOMPSON,
Deputy Commissioner.

The 29th March 1860.

Nuddea Rivers.

BI-WEEKLY Water Report shewing the least Depth of Water in the Bhaugiruttee River, from 25th to 29th March 1860.

NAMES OF PLACES, &c.	Least Depth of Water. Ft.	In.	Remarks.
Above its Entrance in Ganges ...	5	6	Just now the Ganges is lower at the Head of the Bhaugiruttee than it has been for many years. The narrow Head and Upper Shoal Channels of the latter River, passing through high sand banks for four miles below the point of debouchment, have been shallowed by large and continued sand drifts, and owing to the very unusual lowness of the Ganges, there is not a sufficient Head or Stream into the Bhaugiruttee to drift away the loose sands in its bed or to lower the same.
On the Entrance Bar...	3	0	
From thence to Jungypore, 13½ Miles ...	2	2	
From Jungypore to Berhampore, 46 Miles...	2	3	
From Berhampore to Cutwa, 50 Miles ...	2	6	
And from Cutwa to Nuddea, 46 Miles ...	2	6	

Height of water on Gauge at Berhampore on the 28th March 1860, — 3½ inches.

T. N. ARMSTRONG, *C. E.*,
Supdt., Nuddea Rivers.

The 30th March 1860.

MONTHLY STATEMENT OF TRAFFIC PASSED THROUGH THE CIRCULAR AND EASTERN CANALS, *from* 1*st to* 31*st March* 1860.

	Names of Chowkeys.	Charcoal.			Wood Coal.			Piece Goods, Native Produce.			Piece Goods, Imported Fabrics.			Hides.			Cotton.			Castor Seed.			Castor Oil.			Indigo.			Jaggery.			Jute.			Lime.			Mustard Seed.			Mustard Seed Oil.		
		Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.
Circular Canal	Bamanghatta	...	...	...	...	...	...	...	...	...	...	...	...	27	7400	25600	...	...	...	...	...	...	...	...	...	...	...	...	27	5875	3975	31	7600	4700	4	2650	1800	38	7175	5775	4	800	325
	Chitpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tolly's Nullah	Samookpotta	...	...	...	24	8675	6625	...	...	...	...	...	...	39	17175	40500	4	6700	2450	4	3350	2300	...	...	...	11	11600	3400	72	39275	25625	164	142550	102375	19	22350	19000	196	101800	82850	10	3825	2500
	Russa	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kidderpore	273	223500	113200	...	...	...	...	...	...	...	...	...	...	...	...	4	300	40	...	...	...	...	...	...	...	...	...	16	1800	715	...	...	...	3	2300	850	...	...	...	...	...	...

	Names of Chowkeys.	Salt.			Sugar.			Tobacco.			Linseed.			Paddy.			Pulse.			Peas.			Rice.			Wheat.			Lentils.			Grain.			Sundries.		
		Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Number of Boats.	Maundage by Canal Measurement.	Maundage of Cargo by estimate.	Total Number of Boats.	Total Maundage by Canal Measurement.	Total Maundage of Cargo by estimate.
Circular Canal	Bamanghatta	...	...	...	69	25400	18050	10	2725	2125	16	13725	7350	2	675	450	12	4175	3275	6	1650	1150	138	75275	60725	5	1600	1200	12	4550	3225	5	800	600	298	126600	...
	Chitpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tolly's Nullah	Samookpotta	...	...	...	11	6225	4550	20	13850	10425	118	124800	111800	439	107450	65275	48	21075	15750	32	10425	8075	441	290700	175450	29	18250	14200	...	...	...	6	5075	4100	3060	1179550	...
	Russa	...	...	...	...	...	...	...	...	...	...	...	...	2	125	80	...	...	...	...	...	...	43	1850	1290	...	...	...	...	...	...	...	...	...	45	1975	...
	Kidderpore	2217	822675	34475	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	50	23500	1195	...	...	...	...	...	...	...	...	...	777	530150	...

Dhappa Toll;
Collector's Office,
The 2nd April 1860.

J. F. GALIFFE,
Collector and Magistrate of Canals.

Sheriff's Sale; Calcutta, 4th April 1860.

NOTICE is hereby given, that on Thursday, the nineteenth day of April instant, precisely at the hour of 12 o'Clock at noon, the Sheriff of Calcutta will put up to Public Sale, at the Lower Verandah of the Court House, near the Entrance into the Sheriff's Office, by Virtue of a Writ of *Fieri Facias* in his hands against the Effects of Kantee Chunder Paul,

The Right, Title and Interest of the said Kantee Chunder Paul, of, in, and to the following landed property, *viz.*:—

1. An upper-roomed brick-built house, No. 7, with a piece of land thereunto belonging, containing by estimation five cottahs more or less, situate, lying and being at Armaneetollah, in the Town of Calcutta.

2. Also a three-storied brick-built house, No. 19, with a piece of land thereunto belonging, containing by estimation five cottahs more or less, situate, lying and being at a place called Pearahtollah Lane, Machooah Bazar, in the Town of Calcutta.

3. Also an upper-roomed brick-built family dwelling-house, No. 28, with a piece of land thereunto belonging, containing by estimation four cottahs more or less, situate, lying and being at a place called Chashadhobahparrah, Jorausanko, in the Town of Calcutta.

4. Also a lower-roomed house, with a piece of land thereunto belonging, containing by estimation three biggahs more or less, situate, lying and being at Khatro Goberdangah, called Palparrah, in the Zillah of Nuddea.

5. Also a piece of garden ground, with a tank, and several trees growing thereon, containing by estimation one biggah and ten cottahs more or less, situate, lying and being at Khatro Goberdangah, commonly called Palparrah, in the Zillah of Nuddea.

6. And also a quantity of Mule Twist and damaged Cloth, and a few other articles of Household Furniture, &c. &c.

The Conditions of Sale may be known by applying at the Sheriff's Office.

GEORGE BROWN,
Sheriff.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Asiatic Marine Insurance Office, an Insolvent. } On Saturday, the 4th day of February instant, it was ordered that such of the Shareholders of the said Asiatic Marine Insurance Office, resident in Calcutta or the suburbs thereof, as have neglected to pay the said sum of Co.'s Rs. 2,000 at which they have been respectively further assessed in respect of each share held by them respectively in the said Company, do on or before the 2nd day of April next, pay to the Official Assignee the said sum of Co's. Rs. 2,000 at which they have been respectively further assessed, and that the Shareholders of the said Asiatic Marine Insurance Office, resident in Hong-Kong and in Bombay, do, on or before the 2nd day of July next, and that the Shareholders of the said Asiatic Marine Insurance Office, resident in the Mauritius and in Great Britain, and other places not herein specifically mentioned, do, on or before the 2nd day of October next, pay to the said Official Assignee the respective sums at which they have been further assessed in respect of the shares held by them respectively in the said Company; and that in case any of the Shareholders of the said Asiatic Marine Insurance Office shall neglect to comply with this order within the time hereby limited, the said Official Assignee shall be at liberty to apply to this Court that such defaulting Shareholders may be adjudged to have committed an act of insolvency according to the provisions of the Act No. XLIII. of 1850, passed by the President of the Council of India in Council on the 27th December 1850, entitled an Act for the Regulation of Joint Stock Companies.

Hatch, *Attorney.*

Chief Clerk's Office, 10th February 1860.

In the matter of Nicholas Charles Biale, an Insolvent. } On Saturday, the 3rd day of March instant, it was ordered that the petition of the said Insolvent be received and filed in this Court, and that, pursuant to an Act passed in the 4th and 5th years of William the Fourth, Chapter 79, entitled an Act to amend the Laws relating to Insolvent Debtors in India, Section the 1st, that the Principal Officer of this Court shall cause a notice of such petition as aforesaid having been filed in this Court to be forthwith inserted in the *Gazette* published at Calcutta, and that the said Insolvent do forthwith publish a notice to the same effect in the *Englishman* and the *Bengal Hurkaru* newspapers of Calcutta, and in the *Calcutta Exchange Gazette*, and that the notice be repeated one month before the application by the said Insolvent for final discharge under the said last mentioned Act in the two newspapers of greatest circulation published at Calcutta at that time, and also in the said *Calcutta Exchange Gazette*, and that, pursuant to the 7th Section of the said Act, the Principal Officer of this Court do, without delay, transmit to the Court of Directors of the East India Company, by different ships, two or more copies of the Schedule filed by the said Insolvent.

Lyons and Dow, *Attorneys.*

Chief Clerk's Office, 26th March 1860.

In the matter of Surroopchunder Paul, Juddoonauth Paul, Kantychunder Paul, and Preonauth Paul, lately carrying on trade and business at Burra Bazar as dealers in Twist, under the Firm of Ramsabuck Paul, Insolvents. } On Monday, the 26th day of March instant, it was, on the petition of Adam Stewart, Gladstone Murray, Gladstone Daniel Mackinlay, William McAdam Stuart, and John Whitehead, Creditors of the said Insolvents adjudged that the said Surroopchunder Paul, Juddoonauth Paul, Kantychunder Paul, and Preonauth Paul have committed an act of Insolvency under the provisions of the Act XI. Vic. cap. XXI., and by another order of the same date the Estate and Effects of the said Insolvents were vested in the Official Assignee.

Robertson and Heckle, *Attorneys.*

In the matter of Mokoondohurry Shaw, of Hautcollah, in Calcutta, son of Gungagobind Shaw, deceased, who carried on trade and business at Calcutta, as Merchants and Agents, under the name, style, and firm of Radhagobind Kistohurry Shaw, an Insolvent.

On Monday, the 26th day of March instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 5th day of May next, and that the said Insolvent do then attend to be examined by the said Court.

Gillanders and Weskin, *Attorneys.*

In the matter of Modeenah Shaib, lately carrying on business jointly with Nina Lubbay at Bimlipatam, in the Coast of Madras, as also in Armenian Church Street in Calcutta, Merchants and Agents, an Insolvent.

On Wednesday, the 28th day of March instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of June next, and that the said Insolvent do then attend to be examined by the said Court.

Goodall, *Attorney.*

Chief Clerk's Office, the 30*th March* 1860.

In the matter of Nemychurn Sircar, late of Gurranhatta, in Calcutta, Deputy Khazanchee of the Sudder Dewanny Adawlut, an Insolvent.

Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI., was filed in the Office of the Chief Clerk on the 3rd day of April instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Shircore, *Attorney.*

In the matter of Nemychurn Sircar, late of Gurranhatta, in Calcutta, Deputy Khazanchee of the Sudder Dewanny Adawlut, an Insolvent.

On Tuesday, the 3rd day of April instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of June next, and that the said Insolvent do then attend to be examined by the said Court.

Shircore, *Attorney.*

In the matter of Nemychurn Sircar, late of Gurranhatta, in Calcutta, Deputy Khazanchee of the Sudder Dewanny Adawlut, an Insolvent.

Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court, on Friday, the 13th day of April instant, at the hour of 10 o'Clock in the forenoon.

☞ *"Any Creditor of the said Insolvent, desirous of opposing such application, must appear before the said Court at the time and place aforesaid."*

Shircore, *Attorney.*

Chief Clerk's Office, the 3*rd April* 1860.

Bengal Printing Company, "Limited."

Notice is hereby given, that the Third Call of Rupees (25) twenty-five per Share, in this Company, is to be paid into the Agra and United Service Bank, Limited, on or before Monday, the 23rd April 1860.

By Order of the Directors,

A. G. Roussac,
Secretary.

9, Hastings Street,
The 12*th March* 1860.

The Calcutta Steam Tug Association, "Limited."

In accordance with the Resolution passed at the last Half-yearly General Meeting, a Special General Meeting of Shareholders will be held at the Office of the Secretaries on Thursday, 26th instant, at noon, "to consider the general position of the Association."

By Order of the Directors,

Gordon, Stuart & Co.,
Secys., Cal. S. T. Assn., Ld.

Notice.

Mr. Hamilton G. Dunlop has been appointed Deputy Manager at Calcutta, and is authorized to sign for the Bank in that capacity.

By Order of the Directors,

M. Balfour,
Manager.

Agra & U. S. Bank, Limited,
Calcutta, 22*nd March* 1860.

Notice.

Having transferred our business to Messrs. Schoene, Kilburn and Company, from the 1st of March 1860, that Firm will conduct the same for the future.

All parties indebted to us are requested to make their payments to Messrs. Schoene, Kilburn and Company, who will also liquidate any claims against our Firm.

H. Ireland and Co.

Notice.

Mr. A. Boyle has been appointed, with the sanction of the Directors, the Agent of the East India Coal Company, Limited, and has assumed charge this day.

J. F. Harrison,
Agent, East India Coal Company.

Calcutta,
1*st April* 1860.

Notice.

THE Interest and Responsibility of MR. GUSTAVUS HUBER in our Firm ceased on the 31st March last.

MR. FRANCIS MOLZHEIM is this day admitted as Partner in our Firm.

HUBER AND CO.

CALCUTTA,
1st April 1860.

Notice.

MR. HENRY NOWELL POULTON is authorized to sign for our Firm per procuration.

SHAND, FAIRLIE & CO.

Lost, Stolen, or Destroyed,

THE under-mentioned Government Promissory Note, standing in the name of Nundkishore, the Proprietor, by whom it was never endorsed to any person. Payment of the Note, and of Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a Duplicate Note in favor of the Proprietor :—

No. 29788, for Rupees 4,000, of 1854-55.

NUNDKISHORE.

LUCKNOW,
The 21st March 1860.

Lost, Stolen or Destroyed,

THE under-mentioned Government Promissory Note, originally standing in the name of Nanukchund, and last endorsed to Raja Balkrishen the Proprietor, by whom it was never endorsed to any other person. Payment of the Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note, in favor of the Proprietor :—

No. 5782 for Rupees 2,000 of 1854-55.

TEJKRISHEN,
Administrator to Estate of late Raja Balkrishen.

LUCKNOW,
The 23rd March 1860.

Lost, Stolen or Destroyed,

THE under-mentioned Government Promissory Notes, standing in the name of Neezamooddowla Ukbur Ullee Khan the Proprietor, by whom they were never endorsed to any person. Payment of the Notes, and of Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of duplicate Notes, in favor of the Proprietor :—

No. 6880 of 21617	for	Rupees	10,000	of	1842-43.
„ 12818	„	„	5,000	„	1854-55.
„ 29051	„	„	6,700	„	„
„ 2014 of 10502	„	„	5,000	„	„

NEEZAMOODDOWLA
UKBUR ULLEE KHAN.

LUCKNOW,
The 23rd March 1860.

Destroyed by fire,

THE under-mentioned Government Promissory Notes, last endorsed to Bhuggobuttychurn Sircar, the Proprietor. Payment of the under-mentioned Notes, and of Interest thereupon, has been stopped at the Loan Office, and the issue of the Duplicate Notes in favor of the Proprietor applied for :—

No. 73214 of Five per Cent. Loan of 1856-57 for Rupees 500, and No. 73215 of ditto for Rupees 500, is standing in the name of Buttokristo Doss ; and No. 35598 of ditto for Rupees 4,000, is standing in the name of Shamachurn Sircar.

Lost,

DURING the Outbreak at Cawnpore, in June 1857, Government Promissory Note, No. 16707 of 1835-36 of the 4 per Cent. Loan, dated 31st March 1836, for Co.'s Rupees 500, standing in the name of Soorjee Narain Roy. Also Government Promissory Note, No. 6517 of 10679 of the 4 per Cent. Loan, dated 31st March 1836, for Co.'s Rupees 500, standing in the name of the late Mr. James Daniel Shepherd.

Payment of the above Notes, and of Interest thereupon, have been stopped at the Loan Office, and application is about to be made to Government for the issue of Duplicate Notes in favor of the undersigned, to whom both Notes were last endorsed.

W. J. SHEPHERD,
Late Head Asst., Cawnpore Comsst. Office.

AGRA,
The 15th March 1860.

Lost,

THE sinister halves of ten Bank of Bengal Notes, Nos. 26649F, 31309, 28691, 31383, 29389, 09118, 25176, 25124, 31706 and 08688 of Rupees 100 each, payment of which has been stopped at the Bank.

Lost,

SECOND Half of a Bank of Bengal Note, Letter L., No. 10023, for 1000 Rupees, payment of which has been stopped at the Bank.

Lost,

HALVES of Bank of Bengal Notes, No. 11454L, for 1,000 Rupees; Nos. 01642H, 08091H, 01630H, 01633H, 01682H, and 07800H, of 500 Rupees each; Nos. 05222F, 05780F, 05789F, 05840F, and 02600F, of 100 Rupees each.

Notice.

THE Director General of the Post Office of India begs to inform all Public Officers that, with the sanction of the Government of India, he has prohibited the dispatch of Expresses on any line on which there is a Telegraph, unless the Officer sending the Express certify in writing, in the manner indicated below, that its dispatch is absolutely necessary for the Public Service.

The Certificate must be in the form of a letter to the Director General, explaining why the Express is sent, and what saving of time is expected.

H. B. RIDDELL,
Director General of Post Office in India.

CAMP LUCKNOW;
The 28th March 1860.

Notices issued by the Post-Master General of Bengal.

No. 9303.

THE Parcels noted in the annexed list having been plundered whilst in transit between Dewansaraie and Khamrah, the senders are requested to furnish this Office as early as possible with lists, shewing the nature and value of the contents of their respective parcels, such lists being required by the Local Magistrate, who is making enquiries in the matter.

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA,
The 27th March 1860.

P. S.—Since writing the above a report has been received that two Gunny Packages (particulars not given) have been saved.

List of Parcels plundered on the night of the 21st March 1860, whilst in transit between Dewansaraie and Khamrah.

Station whence originally despatched.	Date of Despatch.	Number of Parcels. Service.	Paid.	Unpaid.	Stamped.	Address.	Destination.	Weight.	Postage. Rs.	A.	P.	
	1860.											
Calcutta ..	19th Mar.	1	...	...	...	Commr. of Revenue	Assam ..	80	1	8	0	
Ditto ...	Ditto ..	1	...	...	..	Offg. Collector ..	Nowgong, Assam .	25	1	8	0	
Ditto ..	Ditto ..	..	...	...	1	Pamphlet ..	Rungpore ..	115	0	6	0	
Ditto ..	Ditto ..	..	..	..	1	Ditto ..	Ditto ...	120	0	6	0	
Ditto ..	Ditto ..	...	...	..	1	Ditto ...	Ditto ..	35	0	2	0	
Ditto ...	Ditto ..	...	..	...	1	Ditto ..	Ditto ..	40	0	2	0	
Ditto ..	Ditto ..	..	...	..	2	Ditto ..	Ditto ..	7-25	0	3	0	
Ditto ...	Ditto ..	...	..	..	18	Ditto ...	Ditto ..	7 each	1	2	0	
Ditto ..	Ditto ..	..	...	..	2	Ditto ..	Gowhatty ...	35 each	0	4	0	42 / No. I.
Ditto ..	Ditto ..	...	..	...	2	Ditto ...	Ditto ..	10-7	0	2	0	
Ditto ..	Ditto ..	...	..	..	1	Ditto ..	Ditto ..	35	0	2	0	
Ditto ...	Ditto ..	..	..	...	6	Ditto ...	Cooch Behar ...	7 each	0	6	0	
Ditto ..	Ditto ..	...	...	...	2	Ditto ...	Debrughur ...	7-45	0	4	0	
Ditto ...	Ditto ...	..	...	...	2	Ditto ..	Nowgong, Assam...	7-20	0	2	0	
Ditto ...	Ditto ..	..	...	..	1	Ditto ...	Gowalparah ..	7	0	1	0	
Ditto* ...	Ditto ..	..	...	1	..	Ramkanay Deb, Commst. Agent	Debrughur ...	175	4	8	0	4 / No. I. Regr. No. 11482.
Ditto ..	Ditto ..	...	...	1	...	W. H. Ryland ..	Rungpore ...	35	1	8	0	
Ditto ..	Ditto ...	...	...	.	1	Raja Narainder Narain ...	Cooch Behar ...	30	1	8	0	
Ditto ..	Ditto ..	..	..	1	..	Col. F. Jenkins ..	Gowhatty ...	35	1	8	0	
Ditto ..	Ditto ...	..	...	1	..	Lall Mohulall ..	Purneah ...	20	0	6	0	
Ditto ...	Ditto ..	..	..	..	1	R. C. Walker ...	Ditto ..	12	0	6	0	Rgr. No. 11502.
Ditto ..	Ditto ..	...	..	..	1	Pamphlet ..	Ditto ..	55	0	4	0	
Ditto ...	Ditto ...	..	..	..	1	Ditto ..	Ditto ..	65	0	4	0	
Ditto ...	Ditto ...	..	..	...	1	Ditto ..	Ditto ...	10	0	1	0	
Ditto ...	Ditto ...	..	...	.	1	Ditto ...	Dinagepore ..	5	0	1	0	
Ditto ..	Ditto ..	...	..		1	Ditto ..	Ditto ...	15	0	1	0	

* This Parcel was originally despatched from Midnapore.

Station whence originally despatched.	Date of Despatch.	Number of Parcels. Service.	Paid.	Unpaid.	Stamped.	Address.	Destination.	Weight.	Postage.	
	1860.								Rs. A. P.	
Calcutta ..	19th Mar.	..	..	...	1	Pamphlet ..	Dinagepore ..	80	0 4 0	
Ditto ..	Ditto ..	..	..	..	1	Ditto ..	Ditto ...	110	0 6 0	
Ditto ...	Ditto ..	..	..	1	..	Jetmull Bhozuraj ...	Ditto ..	395	3 0 0	Rgr. No. 11537.
Ditto ..	Ditto ...	..	..	..	1	Pamphlet ...	Darjeeling ..	20	0 1 0	
Ditto ..	Ditto ...	..	..	..	1	Ditto ...	Ditto ...	25	0 2 0	
Ditto ...	Ditto ...	..	..	..	1	Ditto ...	Ditto ...	50	0 3 0	
Ditto ..	Ditto ...	..	..	..	1	Ditto ..	Ditto ...	15	0 1 0	
Ditto ..	Ditto ..	..	..	..	1	Ditto ..	Ditto ..	5	0 1 0	
Ditto ..	Ditto ...	..	..	..	1	Ditto ...	Ditto ..	30	0 2 0	
Ditto ...	Ditto ..	..	..	..	1	Ditto ..	Ditto ..	25	0 2 0	
Ditto ...	Ditto ..	..	..	..	1	Ditto ..	Ditto ...	35	0 2 0	
Ditto ..	Ditto ..	..	..	..	1	Ditto ..	Ditto ..	45	0 2 0	
Ditto ...	Ditto ...	..	..	..	1	Ditto ...	Julpigoree ..	7	0 1 0	
Berhampore	21st Mar.	..	..	..	1	Ditto ..	Suckergully ...	7		
Ditto ...	Ditto ...	..	..	..	1	Ditto ..	Purpunty ..	55		
Ditto ..	Ditto ..	..	..	..	2	Ditto ..	Colgong ..	7-30		
Ditto ..	Ditto ...	..	..	..	4	Ditto ..	Rajmehal ...	7-110-15-43		
Ditto ...	Ditto ...	..	..	..	1	Parcel, Mudhoosoodun Pyne ..	Ditto ...	455		
Ditto ..	Ditto ...	..	..	..	1	Parcel, Capt. Barker	Ditto ..	5		
Ditto ..	Ditto ...	..	..	..	1	Parcel, E. H. Pinto	Ditto ..	55		
Ditto ..	Ditto ...	..	..	..	3	Pamphlet ..	Malda ..	7-7-35		
Ditto ..	Ditto ...	..	..	..	1	Parcel, R. J. Thompson ..	Ditto ..	240		
Ditto ..	Ditto ...	..	..	..	1	Parcel, Supdg. Engr.	Bhaugulpore ..	62		
Khamrah ...	Ditto ...	..	..	..	2	Pamphlet ..	Aurungabad ...	7-45		
Ditto ...	Ditto ...	..	..	..	2	Ditto ...	Junghipore ..	7-7		
Ditto ..	Ditto ...	..	..	..	2	Ditto ..	Turtipore ..	7-7		
Ditto ..	Ditto ..	..	..	..	1	Parcel by Perolu ...	Junghipore ...	13		
Ditto ..	Ditto ..	..	..	..	1	Secy. Junghipore, B. C. ..	Ditto ...	55		
Ditto ..	Ditto ..	..	..	..	1	Parcel, Mr. J. Decruze ...	Pulsa ..	48		
Ditto ..	Ditto ..	..	..	..	1	Parcel, Secy. Turtipore, B. C. ...	Turtipore ..	120		

CALCUTTA,
The 27th March 1860.

C. K. DOVE,
Post Master General of Bengal.

No. 789.

Notice is hereby given that as Palanqueen Bearers are not at present procurable at Berhampore, Palanqueen Dâks cannot be laid through that Station from the Calcutta or any other Post Offices until further notice.

C. K. DOVE,
Post Master General of Bengal.

CALCUTTA,
The 30th March 1860.

No. 9391.

Banghy Parcels are in future not to be specially registered, as the full address and weight of all such are registered in the Post Office and receipts are granted to senders if required. The Post Office Officials have therefore been directed not to accept fees for the special registration of Banghy Parcels. Articles sent on Book Post rates are *not* registered unless a registration fee is paid; when therefore Books or Prints or other Articles of value are sent by Book Post, the senders can register them by payment of the usual fee of 4 annas.

C. K. DOVE,
Post Master General of Bengal.

CALCUTTA,
The 30th March 1860.

Notices issued by the Post-Master of Calcutta.

No. 4276.

The 24th March 1860.—The Overland Mail, *viâ* Marseilles and Southampton, and the intermediate Ports, Madras, Ceylon and Aden, per P. and O. Company's Steamer *Simla*, will be closed at this Office on Saturday, the 7th proximo, at 6 P. M.

Letters, &c., for Penang, Singapore, Hong-Kong, and Australia, will be forwarded *viâ* Galle by this opportunity.

	Weight.	*Viâ* Marseilles.	*Viâ* Southampton.
Postage.	¼ ounce	Rs. 0 6 0	Rs. 0 4 0
	½ "	" 0 8 0	
	¾ "	" 0 14 0	" 0 8 0
	1 "	" 1 0 0	
	2 "	" 2 0 0	" 1 0 0

No. 4990.

The 30th March 1860.—Parcels exceeding forty tolas in weight for Stations named in the margin, cannot be received for despatch at this Office by banghy, there being no Banghy Establishment on that line of road.

Kedgeree.
Contai.
Diamond Harbour.
Kookrahatty.
Hooghly Point.

No. 5004.

The 30th March 1860.—The Public are informed that the Bombay Mail Packet to Calcutta of the 21st February is reported to have been lost near Bombay between Kampoolee and Kandara.

The contents of the Mail Packet for Calcutta were 133 letters, 57 Newspapers and 13 Registered letters to the following address :—

No. 564, Elias Issac, Esquire.
" 565, Suleman Molidina, Esquire.
" 566, Audum Ally.
" 567, Monsieur F. Santyves.
" 570, Mooltan Chand Dohab.
" 571, Ezekeil Judah, Esquire.
" 572, Ramjee Hurruck Chand, Esquire.
" 573, Hajee Jacuria Mahomed and Co.
" 574, Messrs. Hormusjee Bamanjee Cama & Co.
" 577, Manager Agra and United Service Bank, Limited.
" 578, Messrs. Nanjee Jaicron and Co.
" 580, Messrs. Moolchand Premjee & Co.
" 582, Moolchand Premjee.

No. 5034.

The 31st March 1860.—The Public are informed that the Parcel Vans, which run daily between Raneegunge and Benares, will in future convey Passengers at the under-mentioned rates. For each Passenger :—

From Raneegunge	to	Burhee,	Rupees	11 10 0
"	"	Sherghotty	"	15 12 0
"	"	Dherei	"	18 4 2
"	"	Sasseram	"	19 6 2
"	"	Benares	"	28 5 2

2. Four Passengers can be taken on the Vans daily, excepting Mondays, when eight seats may be engaged.

3. Each Passenger will be allowed to carry ten seers of baggage, but nothing in excess of that weight will be permitted.

4. The Vans will leave Raneegunge daily at 4 A. M. They are not adapted for the conveyance of Europeans.

MEMORANDUM shewing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 28th of February 1860, *and the time occupied in sorting the Letters and Papers for delivery.*

Name of the Steamer.	Date and hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.		
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.
Colombo	3rd April 1860, at 1-50 P. M.	2-45 P. M.	4-45 P.M.	5½ P. M.	2 hours.	5	3	8	43	23	66
											8
										Total	74
										France	2
										Hongkong	1
										Singapore	1
										Penang	1
										Galle	1
										Madras	3
										Malta	1 Bag.
										Alexandria	1 "
										Suez	1 Packet.
										Aden	1 "
										Bombay	1 "
										Galle	2 "
										Bagdad	1 "
										Total	91

The 3rd April 1860.

Printed and Published for the Government by THOMAS JONES, *at the Office of the Bengal Secretariat, Calcutta.*

The Calcutta Gazette.

SATURDAY, APRIL 7, 1860.

Legislative Council of India.

THE 31st MARCH 1860.

THE following Bill, as read a third time this day, is published for general information :—

A Bill to enforce the fulfilment of Indigo Contracts, and to provide for the appointment of a Commission of Enquiry.

Preamble.

WHEREAS it is expedient to issue a commission of enquiry into the practice of Indigo planting in Bengal and the relations between the Indigo Planter and the Ryots and holders of land in Bengal, and to make temporary provision for enforcing by summary process the execution of agreements entered into for the cultivation of Indigo plant; and better to provide for the punishment of certain unlawful acts connected with such cultivation; It is enacted as follows :—

Magistrate may on complaint, issue summons for appearance of a person who has received a cash advance and delays or neglects to fulfil his agreement.

I. If any person who has received a cash advance upon his agreement to cultivate Indigo plant during the season now current, shall wilfully delay or omit from and after the 4th day of April 1860 to cultivate according to the conditions of such agreement the whole quantity of land which he has agreed to cultivate, or otherwise to fulfil his engagement, it shall be competent to the Magistrate to entertain a complaint made to the above effect on oath by the Planter who has made the advance, or by any person on his behalf, and to summon the person complained of to appear before him in order to the investigation of the complaint preferred. If the Magistrate has reason to believe that the person complained of will not appear in obedience to the summons, he may issue a warrant for the arrest of such person.

Remedy.

II. On hearing the answer of the person complained of, and on taking such evidence as both parties may adduce, if the complaint be established to the satisfaction of the Magistrate, the Magistrate shall assess a certain sum as damages sustained by reason of the breach of the contract. If it shall appear to the Magistrate that the person who has agreed to cultivate the Indigo plant is still able to perform his contract, the Magistrate shall order him specifically to perform the same, and shall also in such case award a certain sum to be paid as damages as an alternative. In cases in which the land to be cultivated with the Indigo plant is defined by the agreement, the Magistrate may order the attachment, as a security for the amount of the damages assessed or to be assessed for the breach of the agreement, of any other crop of the defaulter that may at any time during the present season be growing on such land. If after an order for specific performance of agreement the defendant fail to perform the agreement or to pay the amount of damages ordered to be paid as an alternative, or if after an order for payment of damages the same be not immediately paid, the Magistrate may order the defendant to be imprisoned in the Civil Jail for a term not exceeding three months ; and may on the motion of the complainant furthermore proceed to levy the damages asssessed from the property of the defendant, in the mode provided for enforcing decrees of Court under Act VIII of 1859 *(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter)*.

Proviso.

Provided that if the amount of the said damages is paid or levied within the aforesaid term of three months, the defendant shall be released from Jail on that amount being paid or levied.

If agreement obtained by force or intimidation, complaint to be dismissed.

III. In case it shall appear to the satisfaction of the Magistrate that the agreement has been obtained by means of fraud, force, or unlawful intimidation, the complaint shall be dismissed.

IV. If any complaint preferred under this Act be dismissed for want of proof or appearance of the complainant, or for any other cause, the Magistrate may order the complainant to pay such amount for costs and compensation as he may think reasonable. In default of payment of any such amount, the same may be levied by distress and sale of the property of the person ordered to pay the same.

In what cases Magistrate may levy costs and compensation from complainant.

V. If any person from and after the 4th day of April 1860, shall by violence, threats, or otherwise intimidate or attempt to intimidate any other person who shall have entered into any such agreement as aforesaid, with the intention of inducing such person to break the conditions thereof, he shall, on conviction before a Magistrate, be liable to a sentence of imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

Penalty for intimidation, &c

VI. If any person shall maliciously destroy or damage, or if any person shall maliciously command, compel, or persuade any other person to destroy or damage any growing crop of Indigo, he shall, on conviction before a Magistrate, be liable to be sentenced to imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

Penalty for destroying or damaging crops.

VII. No appeal shall lie from the decision of a Magistrate under this Act.

No Appeal.

VIII. The power of a Magistrate under this Act may be exercised by any person vested with the full powers of a Magistrate, and by any Assistant Magistrate or Deputy Magistrate specially empowered on that behalf by the local Government.

Jurisdiction.

IX. A decision of a Magistrate shall be a bar to any further proceeding for the same breach of agreement. No decision under this Act shall have any force or effect in regard to anything not to be performed during the current season.

Effect of decision of Magistrate under this Act.

X. This Act shall have effect from and after the 4th day of April 1860, and shall not extend beyond the Territories subject to the Lieutenant-Governor of Bengal. And no complaint or prosecution shall be entertained under this Act, unless preferred within six months from the date aforesaid.

Duration and territorial scope of Act.

Limitation of action.

XI. All orders made or acts done before the 4th day of April 1860, which would have been lawful if the Bill "to enforce the fulfilment of Indigo Contracts" as read a second time on the 24th day of March 1860 had then become law, are hereby declared to be valid. And all Magistrates and other Public Officers are hereby indemnified for any acts done before the said 4th day of April 1860, which would have been justifiable under the said Bill if the same had become law on the said 24th day of March 1860.

Certain post orders declared valid.

Indemnity.

XII. The Lieutenant-Governor of Bengal shall, as soon as conveniently may be, issue a Commission to such persons as the said Lieutenant-Governor shall think fit, for the purpose of enquiring into and reporting on the system and practice of Indigo planting in Bengal and the relations between the Indigo Planter and the Ryots and holders of land in Bengal aforesaid. The said Commissioners shall fully enquire into the matters aforesaid, and shall, as soon as they conveniently can, report to the Lieutenant-Governor the result of their enquiries, and shall in their report or reports suggest such alterations, if any, as may in their opinion be beneficially made in the law relating to the system and practice and the relations aforesaid.

Appointment of Commission of Enquiry.

XIII. In case of the death or resignation of any of the said Commissioners, or of any of them becoming unable or refusing to act, it shall be lawful for the other Commissioners or Commissioner to act alone, and all the powers by this Act given to Commissioners shall and may be exercised by the continuing Commissioners or Commissioner alone, but only until such vacancy can be filled up. It shall be lawful for the said Lieutenant-Governor from time to time, and he shall as soon as conveniently may be, without issuing a new Commission, appoint some other person or persons to act as a Commissioner or Commissioners jointly with the continuing Commissioners or Commissioner, and in such case all the powers conferred by this Act shall and may be exercised by the said newly appointed Commissioner or Commissioners jointly with the continuing Commissioner or Commissioners.

Death or resignation of any of the Commissioners.

XIV. It shall be lawful for the Commissioners aforesaid, by a summons under the hand of any one of them, to require the attendance before them, at a time and place to be mentioned in such summons, of any person or persons whomsoever, residing or being within the Lieutenant-Governorship of Bengal, whose evidence shall in the judgment of the Commissioners aforesaid be material to any of the matters of the enquiry aforesaid, and to require the person or persons so summoned to bring and produce before them all such books, papers, deeds, and writings as to them the said Commissioners shall appear necessary for arriving at the truth of the matters directed to be enquired into by the said Com-

Attendance of witnesses.

missioners, all which persons shall accordingly attend before the said Commissioners, and shall produce such books, papers, deeds, and writings as shall be required of them and shall be in their custody and control or in the custody and control of any one of them according to the tenor of the summons. Provided always that no person shall be compelled to attend before the said Commissioners or to give his evidence at a greater distance than fifty miles from the place where such person shall be residing.

Proviso.

XV. It shall be lawful for the Commissioners aforesaid, or one of them, to administer an oath, or in the case of persons allowed by law to make affirmation instead of taking an oath, an affirmation in such form as to them the said Commissioners shall seem fit, to all persons who shall be examined before them touching the matters to be enquired into by them as aforesaid. Provided that nothing herein contained shall render it necessary for the said Commissioners to take evidence upon oath or affirmation unless they shall think fit or expedient so to do.

Examination of witnesses on oath or affirmation.

Proviso.

XVI. If any person, upon whom any such summons shall be served by the delivery thereof to him or by the leaving thereof at his usual place of abode, being a person living within fifty miles of the place at which he shall be required to attend, without reasonable cause (to be allowed by the Commissioners aforesaid) fail to appear before them at the time and place mentioned in the summons, or shall refuse to be sworn or to make affirmation (as the case may be) or shall not make answer to such questions as shall be put to him touching the matters directed, or which may hereafter be directed, to be enquired into by the Commissioners aforesaid, or shall refuse or fail without reasonable cause (to be allowed by the Commissioners aforesaid) to produce and show to the said Commissioners any such paper, book, deed, or writing being in his possession or under his control as to the Commissioners aforesaid shall appear necessary for arriving at the truth of the matters to be enquired into by them, the Commissioners aforesaid shall have the same powers in all respects touching any such person so failing to appear or refusing to be sworn or to make affirmation, or not answering such questions as shall be put to him or refusing to produce and show any such book, paper, deed, or writing as aforesaid, as the principal Court of original Civil jurisdiction within the limits of which the said person shall be residing, may by law exercise against any person for making default of appearance, or for refusing to be sworn or to give evidence on any issue joined in any action depending in such Court.

Witnesses neglecting to attend &c.

XVII. Whenever a summons is issued for the attendance of a witness under this Act, the Commissioners may if they think fit order such witness to receive from the Collector such travelling and other expenses as he would have been entitled to receive had he been summoned to appear and give evidence in the principal Court of original Civil jurisdiction in the District.

Expenses of witnesses.

XVIII. Every person who, upon examination upon oath or affirmation before the Commissioners aforesaid, shall wilfully give false evidence, shall be liable to the punishment of perjury.

Punishment for false evidence.

M. Wylie,
Clerk of the Council.

The 31st March 1860.

The following Bill, as read a second time in the Legislative Council on the 24th March 1860, is referred to in the foregoing Bill :—

A Bill to enforce the fulfilment of Indigo Contracts.

Whereas it is expedient, pending a commission of enquiry into the practice of Indigo planting in Bengal, which the Executive Government purposes to appoint after the close of the present season of cultivation, to make temporary provision for enforcing by summary process the execution of agreements entered into for the cultivation of Indigo plant ; and better to provide for the punishment of certain unlawful acts connected with such cultivation ; It is enacted as follows :—

Preamble.

I. If any person who has received a cash advance upon his agreement to cultivate Indigo plant during the season now current, shall wilfully delay or omit from and after the 24th day of March 1860 to cultivate according to the conditions of his agreement the whole quantity of land which he has agreed to cultivate, and for the cultivation of which the cash advance was made, it shall be competent to the Magistrate to entertain a complaint made to the above effect on oath by the Planter who has made the advance, or by any person on his behalf, and to summon the person complained of to appear before him in order to the investigation of the complaint preferred. If the Magistrate has reason to believe that the person complained of will not appear in obedience to the summons, he may issue a warrant for the arrest of such person.

Magistrate may on complaint, issue summons for appearance of a person who has received a cash advance and delays or neglects to cultivate land according to agreement.

II. On hearing the answer of the person complained of, and on taking such evidence as both parties may adduce, if the complaint be established to the satisfaction of the Magistrate, the Magistrate shall assess a certain sum as damages not exceeding five times the said advance made and five times the value of any seed that may have been furnished to him for such cultivation to be paid by the defendant ; and failing the immediate payment of the damages assessed, may order the defendant

Penalty.

to be imprisoned in the Civil Jail for a term not exceeding three months; and may on the motion of the complainant furthermore proceed to levy the damages assessed from the property of the defendant, in the mode provided for enforcing decrees of Court under Act VIII of 1859 *(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter.)* Provided that if the amount of the said damages is paid or levied within the aforesaid term of three months, the defendant shall be released from Jail on that amount being paid or levied.

Proviso.

III. If any person from and after the 24th day of March 1860 shall by violence, threats, or otherwise intimidate or attempt to intimidate any other person who shall have entered into any such agreement as aforesaid, with the intention of inducing such person to break the conditions thereof; or if any person from and after the date aforesaid shall conspire with any other person or persons for the purpose of causing the breach of any such contract or contracts as aforesaid, he shall on conviction before a Magistrate be liable to a sentence of imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

Penalty for intimidation, &c.

IV. If any person shall maliciously destroy or damage, or if any person shall maliciously command, compel, or persuade, or shall with others maliciously conspire to command, compel, or persuade any other person to destroy or damage any growing crop of Indigo, he shall on conviction before a Magistrate be liable to be sentenced to imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

Penalty for destroying or damaging crops.

V. No appeal shall lie from the decision of a Magistrate under this Act.

No appeal.

VI. The power of a Magistrate under this Act may be exercised by any person vested with the full powers of a Magistrate, and by any Assistant Magistrate or Deputy Magistrate specially empowered on that behalf by the local Government.

Jurisdiction.

VII. This Act shall have effect from and after the 24th day of March 1860, within the Territories subject to the Lieutenant-Governor of Bengal. And no complaint or prosecution shall be entertained under this Act, unless preferred within six months from the date aforesaid.

Duration of Act.

M. Wylie,
Clerk of the Council.

Foreign Department.

No, 1104.

Camp Hooshiarpoor, the 29th March 1860.

Notification.—The Governor General is pleased to make the following appointments:—

Lieutenant-Colonel L. Barrow, C. B., Deputy Commissioner of Oudh, to act as Chief Commissioner during Mr. Wingfield's absence on leave.

Mr. E. C. Bayley to act as Judicial Commissioner of Oudh during Mr. Campbell's absence on leave.

Cecil Beadon,
Secretary to the Govt. of India, with the Governor General.

No. 920.

Fort William, the 2nd April 1860.

Notification.—The following Despatch from Her Majesty's Secretary of State for India, No. 9, dated 14th February last, and its enclosure, being a copy of an Order of Her Majesty in Council, dated the 23rd of January 1860, providing for the exercise of jurisdiction over British Subjects in Japan, are published for general information.

By Order of the Hon'ble the President in Council,

W. Grey,
Offg. Secy. to the Govt. of India.

(Copies)

India Office,
London, 14th February 1860.

Political.
No. 9.

To His Excellency the Right Hon'ble the Governor General of India in Council.

My Lord,

I transmit herewith a printed copy of Her Majesty's Order in Council, dated 23rd January 1860, regarding the exercise of jurisdiction over British Subjects in Japan.

I have, &c.,
(Signed) C. Wood.

At the Court at Buckingham Palace, the 23rd day of January 1860.

PRESENT:

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL.

Preamble.

6 & 7 Vict., c. 94.

WHEREAS by an Act of Parliament, made and passed in the session of Parliament holden in the sixth and seventh years of the reign of Her Majesty, intituled "An Act to remove doubts as to the exercise of power and jurisdiction by Her Majesty within divers countries and places out of Her Majesty's dominions, and to render the same more effectual," it is, amongst other things, enacted, that it is and shall be lawful for Her Majesty to hold, exercise, and enjoy, any power or jurisdiction which Her Majesty now hath, or at any time hereafter may have, within any country or place out of Her Majesty's dominions, in the same and as ample a manner as if Her Majesty had acquired such power or jurisdiction by the cession of conquest of territory:

And whereas Her Majesty hath power and jurisdiction in the dominions of the Tycoon of Japan:

And whereas Her Majesty was pleased, on the third day of March A. D. 1859, by and with the advice of Her Privy Council, to issue a certain Order for the exercise of the said power and jurisdiction:

And whereas it is expedient at the present time to make further provision for the due exercise of the jurisdiction possessed by Her Majesty, as aforesaid, in the dominions of the Tycoon of Japan:

Now, therefore, in pursuance of the above-recited Act of Parliament, Her Majesty is pleased, by and with the advice of Her Privy Council, to order; and it is hereby ordered as follows:—

Repeal of Order in Council of March 3, 1859.

I. The above-recited Order of the third day of March A. D. 1859, shall be, and the same is hereby revoked and cancelled, save and except as to all acts, matters, and things, heretofore duly done under and in conformity with the said Order, or which may hereafter be duly done under and in conformity with the same, previously to the day next succeeding the day on which this Order shall be received by the Consul-General in Japan.

Commencement of the Order.

II. And it is further ordered that this Order shall commence and take effect from and after the day on which it shall be received by the Consul-General in Japan.

Interpretation of terms.

III. And it is further ordered, that, in the construction of this Order, the word "Consul" shall be construed to include all and every Officer in Her Majesty's Service, whether Consul-General, Consul, Vice-Consul, or Consular Agent, or person duly authorized to act in any of the aforesaid capacities in the dominions of the Tycoon of Japan, and engaged in carrying into execution the provisions of this Order; and that the terms "British ship," or "British vessel," or "ship or vessel under the British flag," shall be construed to include any ship or vessel British-registered and navigated according to law; and any ship or vessel owned, or partly owned, by a person entitled by law to be an owner of a British-registered vessel; that the term "crew" shall be construed to include all persons employed in navigating any such ship or vessel; and that, wherever in this Order any word or words is or are used importing the singular number or the masculine gender only, such word or words shall, nevertheless, be construed to include several persons as well as one person and females as well as males, unless it be otherwise specially provided, or there be something in the subject or context repugnant to such construction.

Power to Consuls to enforce Treaties, and to establish Rules and Regulations.

IV. And it is further ordered that the Consul in the port, place, or district in which he may reside, shall have full power and authority to carry into effect and to enforce by fine or imprisonment, as hereinafter provided, the observance of the stipulations of the said Treaty, or of the Articles for the regulation of trade appended thereto, or of any other Treaty or Treaties which may be made between Her Majesty, her heirs and successors, and the Tycoon of Japan, his heirs and successors, or of any Articles or Regulations appended thereto, and to make and enforce, by fine or imprisonment, rules and regulations for the observance of the stipulations of any such Treaty, and for the peace, order, and good government of Her Majesty's subjects being within the dominions of the Tycoon of Japan.

Rules and Regulations to be exhibited in the Consular Office.

V. And it is further ordered, that all rules and regulations made by the Consul as aforesaid shall forthwith be printed, and a copy of the same shall be affixed, and kept affixed and exhibited, in some conspicuous place in the public office of the said Consul; and printed copies of the said rules and regulations shall be provided by the Consul, and sold at a price not exceeding one dollar for each copy; and for the purpose of convicting any person offending against the said rules and regulations and for all other purposes of law whatsoever, a printed copy of the said rules and regulations, certified under the hand of the said Consul to be a true copy thereof, shall be taken as conclusive evidence of such rules and regulations; and no penalty shall be incurred, or shall be enforced, for the breach of any such rules or regulations, until the same shall have been so affixed and exhibited for one calendar month in the public office of the Consular district within which the breach of such rules or regulations shall be alleged to have been committed: Provided always, that no rule or regulation to be hereafter made by any of Her Majesty's Consuls, and to be enforced by a penalty, shall take effect until it has been submitted and approved of by the Consul-General, and has thereupon been printed, and a copy of the same has been affixed and exhibited as aforesaid for one calendar month, in the public office of the Consular district.

Proceedings for enforcement of Treaties, and of Rules and Regulations for the observance thereof.

VI. And it is further ordered, that it shall be lawful for the Consul, upon information or upon the complaint of any party that a British subject has violated any of the stipulations of any Treaty between Her Majesty and the Tycoon of Japan, or has disregarded or infringed any of the rules and regulations for the observance of the stipulations of any such Treaty, affixed and

exhibited according to the provisions of the next preceding Article of this Order, to summon before him the accused party, and to receive evidence and examine witnesses as to the guilt or innocence of such party, in regard to the offence laid to his charge, and to award such penalty of fine or imprisonment to any party convicted of any offence against any such Treaty, or against any such rules and regulations which may be specified in any such Treaty, or in any such rules and regulations; and any charge against a British subject for a breach of any Treaty, or for a breach of the rules and regulations for the observance of any such Treaty, shall be heard and determined by the Consul without Assessors: Provided always, that in no case shall the penalty to be attached to a breach of any such rules and regulations exceed five hundred dollars, or three months' imprisonment.

Proceedings for enforcement of Rules and Regulations other than those for the observance of Treaties.

VII. And it is further ordered, that any charge against a British subject for a breach of any rules and regulations other than those relating to the observance of Treaties, shall in like manner be heard and determined by the Consul, and in all cases in which the penalty shall not exceed two hundred dollars, or one month's imprisonment, the Consul shall hear and determine the charge summarily, without the aid of Assessors; but where the penalty attached to a breach of any rules and regulations other than those relating to the observance of Treaties, shall amount to more than two hundred dollars, or to imprisonment for more than one month, it shall be obligatory upon the Consul, before he shall proceed to hear the charge, to summon two British subjects of good repute, residing within his district, to sit with him as Assessors, which Assessors shall, however, have no authority to decide on the innocence or guilt of the party accused, or on the amount of fine or imprisonment to be awarded to him on conviction, but it shall rest with the Consul to decide on the guilt or innocence of the party accused, and on the amount of fine or imprisonment to be awarded to him: Provided always, that in no case shall the penalty to be attached to a breach of rules and regulations, other than those for the observance of Treaties, exceed five hundred dollars, or three months' imprisonment; and provided further, that in the event of the said Assessors, or either of them, dissenting from the conviction of the party accused, or from the penalty of fine or imprisonment awarded to him by the Consul, the Consul shall take a note of such dissent, with the grounds thereof, and shall require good and sufficient security for the appearance of the party convicted, at a future time, in order to undergo his sentence or receive his discharge; and the Consul shall, within twenty days, report his decision, with all the particulars of the case, together with the dissent of the Assessors or either of them, and the grounds thereof, to Her Majesty's Principal Secretary of State for Foreign Affairs; and Her Majesty's Principal Secretary of State for Foreign Affairs shall have authority to confirm or vary, or reverse, the decision of the Consul, as to him may seem fit: Provided always, that if an appeal shall be entered against the decision of the Consul, no such report shall be made to Her Majesty's Secretary of State for Foreign Affairs on the ground of the dissent of the Assessors, or either of them, but the appeal shall be prosecuted in the manner hereinafter ordered.

Revision of decisions of subordinate Consular Officers.

VIII. And it is further ordered, that in any question relating to the observance of Treaties, or of the rules and regulations for the observance of Treaties, or of rules and regulations other than those for the observance of Treaties, a report of any and every decision made by a subordinate Consular Officer, with or without the aid of Assessors, shall be sent in to the superior Consular Officer of the district, and that on the receipt of such report, the superior Consular Officer of such district shall proceed, without Assessors, to revise such decision as to him may seem fit, and such revision shall have, for the purposes of this Order, the same effect as if the case had been originally heard and determined by such superior Consular Officer, with or without the aid of Assessors: Provided always, that in any case in which the Assessors, or either of them, shall dissent from a decision of a subordinate Consular Officer, such decision shall not be subject to revision by the superior Consular Officer, but, in the event of no appeal being entered as aforesaid, shall be submitted to Her Majesty's Principal Secretary of State for Foreign Affairs for revision, in the same manner as if such decision had been originally made by the superior Consular Officer.

Appeal against convictions for breach of Treaties or of Rules and Regulations.

IX. And it is further ordered, that any party tried and convicted before a Consul for a breach of any Treaty between Her Majesty and the Tycoon of Japan, or for a breach of rules and regulations for the observance of any such Treaty, or for a breach of rules and regulations other than those relating to the observance of Treaties, may appeal, after sentence given by such Consul, to the Consul-General, who shall have power to confirm, or vary or reverse, such sentence, as to such Consul-General may seem fit, and to adjudge the expenses of such appeal, and from whose decision there shall be no further appeal; and upon notice given of such appeal, which notice must be given to the Consul in writing, signed by the party appealing within fifteen days after the conviction, the Consul shall be entitled to require reasonable security from the party so appealing, which security shall, in part, consist of one or two sufficient sureties to be approved by the Consul, to the intent that, if the Consul-General should confirm or vary the sentence passed by the Consul, the appellant shall submit to such sentence and likewise pay what shall be adjudged by the Consul-General for expenses: Provided always, that the Consul shall forthwith report such appeal, and transmit a copy of the proceedings of such trial, to the Consul-General; and the party appealing against the sentence of the Consul shall be required to prosecute his appeal before the Consul-General within such time as shall be, by the Consul, with the approval of the Consul-General, assigned for the prosecution of such appeal; and if the party appealing shall not duly prosecute his appeal within such time as aforesaid, it shall be lawful for the Consul to enforce his sentence in the same manner as if such appeal had not been interposed.

Proceedings against offenders escaping from one Consular district to another.

X. And it is further ordered, that if any party charged with an offence committed against such Treaties, or such rules and regulations as aforesaid, shall escape or remove from the Consular district within which his offence was committed, and

shall be found within another Consular district, it shall be lawful for the Consul within whose district such party shall be found, to proceed against him in the same manner as if the offence had been committed within such last-mentioned district.

Consuls empowered, subject to appeal, to hear Civil suits in which British subjects are defendants and Japanese, or subjects of other Powers, plaintiffs.

XI. And it is further ordered, that it shall be lawful for the Consul of the district within which the party sued shall be found, to hear and determine any suit of a Civil nature against a British subject, arising within any part of the dominions of the Tycoon of Japan, whether such suit be instituted by a subject of the Tycoon of Japan, or by a subject or citizen of a foreign State in amity with Her Majesty; and if any party in such suit shall be dissatisfied with the decision given by such Consul, it shall be lawful for such party, within fifteen days after such decision, to give to the Consul notice of appeal to the Consul-General; whereupon the Consul shall, with as little delay as possible, transmit all the documents which were produced before him, and none other, together with a statement of the grounds on which he has formed his decision, to the Consul-General, and shall forthwith notify to the several parties the transmission thereof; and saving the provision contained in Article XV of this Order, the Consul-General shall decide on such documents and on such statement, and shall communicate his decision to the Consul, who shall forthwith proceed to carry the same into execution, and against such decision of the Consul-General there shall be no appeal: Provided always, that it shall be lawful for the Consul to require from any party appealing to the Consul-General reasonable security, which shall consist, in part, of one or two sufficient sureties to be approved by the Consul, that such party shall abide by the decision to be given by the said Consul-General.

Consuls empowered, subject to appeal, to hear Civil suits in which British subjects are plaintiffs and Japanese, or subjects of other Powers, defendants.

XII. And it is further ordered, that it shall be lawful for the Consul of the district within which the party sued shall be found, in like manner to hear and determine any suit of a Civil nature arising within any part of the dominions of the Tycoon of Japan, instituted by a British subject against a subject of the Tycoon of Japan, or against a subject or citizen of a foreign State in amity with Her Majesty, provided the defendant in such suit shall consent to submit to his jurisdiction, and give sufficient security that he will abide by the decision of the Consul, or, in case of appeal by that of the Consul-General, and will pay such expenses as the Consul or Consul-General shall adjudge; and if any party in such suit shall be dissatisfied with the decision given by such Consul, it shall be lawful for such party, within fifteen days after such decision, to give to the Consul notice of appeal to the Consul-General, and the proceedings in every such suit, or in any appeal arising therefrom, shall be conformable to and under the same conditions as the proceedings in a suit, or in an appeal arising therefrom, in which a British subject is defendant, and a subject of the Tycoon of Japan, or a subject or citizen of a foreign State in amity with Her Majesty, is plaintiff.

Consuls empowered, subject to appeal, to hear Civil suits between British subjects.

XIII. And it is further ordered, that in the event of any suit of a Civil nature arising between British subjects within the dominions of the Tycoon of Japan, it shall be lawful, upon the application of any party to such suit, for the Consul of the district within which the party sued shall be found to hear and determine such suit, subject to an appeal to the Consul-General, in any case where the sum in dispute shall not exceed one thousand dollars, and where it shall exceed such sum, to the Supreme Court of the Colony of Hong-Kong; and every such appeal shall be made and conducted in the same manner and form, and under the same conditions, as in cases in which the defendant only is a British subject.

Assessors in Civil suit.

XIV. And it is further ordered, that it shall be lawful for any of Her Majesty's Consuls before whom any suit whatever of a Civil nature is brought for decision, to summon two, and not more than four, British subjects, of good repute, residing within his district, to sit with him as Assessors at the hearing of such suit, and in case the sum sought to be recovered shall exceed five hundred dollars, such suit shall not be heard by the Consul without Assessors, if within a reasonable time such Assessors can be procured; and the Assessors aforesaid shall have no authority to decide on the merits of such suits, but in the event of such Assessors, or any of them, dissenting from the decision of the Consul, the Consul shall enter the fact of such dissent, and the grounds thereof, in the minutes of the proceedings, and in case of appeal shall transmit the same to the Consul-General, together with the documents relating to the suit.

Enforcement of decisions in Civil suits.

XV. And it is further ordered, that it shall be lawful for the Consul to enforce his decision against a British subject in a Civil suit by distress or imprisonment, in like manner as a decision of the Supreme Court of the Colony of Hong-Kong, in a Civil suit, is enforced within that Colony.

Evidence to be adduced on hearing of appeals.

XVI. And it is further ordered, that in an appeal to the Consul-General, or to the said Supreme Court, from the decision of a Consul, it shall not be open to any party to adduce any further evidence than that which had been laid before the Consul; and that a party shall not be required to appear personally to prosecute an appeal, or support a sentence: Provided always, that in all such appeals, it shall be lawful for a party to allege facts essential to the issue of the suit which have come to his knowledge subsequently to the decision of the Consul, and to produce evidence in support of such facts, and provided also that it shall, moreover, be lawful for the said Consul-General, or the said Supreme Court to admit any further legal evidence besides that adduced before the Consul, on its being established, to the satisfaction of the Consul-General or of the said Supreme Court, by oath or affidavit, that the party desiring to produce such further evidence was ignorant of the existence of such evidence, or was taken by surprise at the hearing before the Consul, or was unable to produce it before the Consul, after due and reasonable diligence and exertion on his part in that behalf, or wheresoever,

under the particular circumstances of the case, it shall appear to the said Consul-General, or the said Supreme Court, that further evidence ought to be received.

Examination of witnesses.

XVII. And it is further ordered, that the Consul shall have power in a Civil suit to examine on oath, or in such form and with such ceremonies as the witness may declare to be binding on his conscience, any witness who may appear before him, and shall have power, on the application of any party in such suit, to issue a compulsory order for the attendance of any person being a British subject who may be competent to give evidence in such suit; and any British subject having been duly served with any such compulsory order, and with a reasonable notice of the day of the hearing of such suit, and upon his expenses of appearing as a witness having been paid or tendered to him by the party at whose application he shall have been ordered to attend, shall, on his wilful default to appear as a witness at the hearing of such suit, be punished with a fine not exceeding one hundred dollars, or with imprisonment for a period not exceeding thirty days, at the discretion of the said Consul; and every witness, being a British subject, so examined as aforesaid, in case of wilful false testimony, may, by the said Consul, be convicted of and punished for the crime of wilful and corrupt perjury.

Settlement of suits by agreement or arbitration.

XVIII. And it is further ordered, that it shall be lawful for the Consul to promote the settlement of a suit or contention by amicable agreement between the parties, and, with the consent of the several parties, to refer the decision of a suit or contention to one or more arbitrators, and to take security from the parties that they will be bound by the result of such; and the award of such arbitrator or arbitrators shall be, to all intents and purposes, deemed and taken to be a judgment or sentence of the Consul in such suit or contention, and shall be entered and recorded as such, and shall have the like effect and operation, and shall be enforced accordingly, and shall not be subject to any appeal.

Trial of crimes committed by British subjects.

XIX. And it is further ordered, that it shall be lawful for any of Her Majesty's Consuls to cause to be apprehended and brought before him any British subject who may be charged with having committed any crime or offence within the dominions of the Tycoon of Japan, or on board of any Japanese ship or vessel within the said dominions; and such Consul shall thereupon proceed, with all convenient speed, to inquire concerning the same, and for such purpose shall have power to examine on oath, or in such form and with such ceremonies as the witness shall declare to be binding on his conscience, any witness who may appear before him to substantiate such charge; and shall have power to compel any person being a British subject, who may be competent to give evidence as to the guilt or innocence of the party so charged, to appear and give evidence, and to punish the wilful default of any such person to appear and give evidence, after reasonable notice of the day of the hearing of such charge, by fine or imprisonment, in like manner as provided in Article XVII of this Order, and shall examine every such witness in the presence and hearing of the party accused, and afford the accused party all reasonable facility for cross-examining such witness, and shall cause the deposition of every such witness to be reduced to writing, and the same to be read over, and, if necessary, explained to the party accused, together with any other evidence that may have been given against him during the course of the inquiry; and shall require such accused party to defend himself against the charge brought against him, and, if necessary, advise him of the legal effect of any voluntary confession; and shall take, in like manner, the evidence of any witness whom the accused party may tender to be examined in his defence; and every witness, being a British subject, so examined as aforesaid, in case of wilful false testimony, may by the said Consul be convicted and punished for the crime of wilful and corrupt perjury; and when the case has been fully inquired into, and the innocence or guilt of the person accused established to the satisfaction of the Consul, the Consul, as the case may be, shall either discharge the party accused from custody if satisfied of his innocence, or proceed to pass sentence on him if satisfied of his guilt; and it shall be lawful for any Consul, having inquired into, tried, and determined, in the manner aforesaid, any charge which may be brought before him, to award to the party convicted any amount of punishment not exceeding imprisonment for one month, or a fine of two hundred dollars.

Assessors on the trial of crimes committed by British subjects.

XX. And it is further ordered, that if the crime or offence whereof any person, being a British subject, may be accused before any of Her Majesty's Consuls as aforesaid, shall appear to such Consul to be of such a nature as, if proved, would not be adequately punished by the infliction of such punishment as aforesaid, it shall be lawful for such Consul to summon two, or not more than four, British subjects of good repute, residing within his district, to sit with him as Assessors for inquiring into, trying, and determining the charge against such person; and the Consul who shall try any such charge with the assistance of Assessors as aforesaid, shall, if he is himself convinced of the guilt of the party accused, have power to award any amount of punishment not exceeding imprisonment for twelve months, or a fine of one thousand dollars, and the Assessors aforesaid shall have no authority to decide on the innocence or guilt of the party accused, or on the amount of punishment to be awarded to him on conviction; but in the event of the said Assessors, or any of them, dissenting from the said conviction of, or from the amount of punishment awarded to, the accused party, the said Assessors or any of them shall be authorized to record in the Minutes of the proceedings the grounds on which the said Assessors or any of them may so dissent, and the Consul shall forthwith report to the Consul-General the fact that such dissent has been so recorded in the Minutes of the proceedings, and shall, as soon as possible, lay before the Consul-General copies of the whole of the depositions and proceedings, with the dissent of the Assessor or Assessors recorded therein; and it shall be lawful thereupon for the Consul-General, by warrant under his hand and seal, addressed to the Consul by whom the case was heard and determined, to confirm or vary, or remit altogether, as to the Consul-General may seem fit, the punishment awarded to the party accused, and such

Consul shall give immediate effect to the injunction of any such warrant.

Consuls may award deportations on second conviction.

XXI. And in order more effectually to repress crimes and offences on the part of British subjects within the dominions of the Tycoon of Japan, it is further ordered, that it shall and may be lawful for any of Her Majesty's Consuls to cause any British subject who shall have been twice convicted before him of any crime or offence, and punished for the same, and who, after execution of the sentence of the Consul on any second conviction, shall not be able to find good and sufficient security to the satisfaction of the Consul, for his future good behaviour, to be sent out of the dominions of the Tycoon of Japan; and to this end any such Consul as aforesaid shall have power and authority, as soon as may be practicable after execution of the sentence on such second conviction, to send any such twice-convicted party out of the dominions of the Tycoon of Japan; if a native of the territories formerly administered by the East India Company, to some port of the territories; and if such party is not a native of such territories, to England; and, meanwhile, to detain him in custody until a suitable opportunity for sending him out of the said dominions shall occur: and any person so to be sent out of the said dominions as aforesaid shall be embarked in custody on board one of Her Majesty's vessels of war, or, if there should be no such vessel of war available for such purpose, then on board any British ship or vessel bound to any such port as aforesaid or to England; and it shall be lawful for the Commander of any of Her Majesty's ships of war, or of any British ship or vessel bound to any such port as aforesaid, or to England, to receive any such person as aforesaid under a warrant from the Consul to him addressed, and thereupon to convey him in custody to any such port as aforesaid or to England, in the same manner as if he were a distressed British subject, unless he shall be willing and able himself to defray the expenses of his passage.

Consuls may, in certain cases, award deportation on first conviction.

XXII. And it is further ordered, that in any case in which any British subject shall be accused before any of Her Majesty's Consuls of the crime of arson, or house-breaking, or cutting or maiming, or stabbing or wounding, or of any assault endangering life or of causing any bodily injury dangerous to life, the proceedings before the Consul shall be carried on with the aid of Assessors, convened in the manner aforesaid; and it shall be lawful for the Consul, if to him shall seem fit, to cause any person convicted before him of any of the crimes aforesaid, over and above any fine or imprisonment which may be awarded to such person, to be sent out of the dominions of the Tycoon of Japan, and to any such port as aforesaid, or to England, in the manner pointed out in the next preceding Article of this Order, notwithstanding the crime laid to the charge of such person may be the first of which he has been convicted before the Consul.

Consuls may require British subjects to give security to keep the peace.

XXIII. And it is further ordered, that it shall be lawful for any of Her Majesty's Consuls, within the dominions of the Tycoon of Japan, upon information laid before him by one or more credible witnesses, upon oath, that there is reasonable ground to apprehend that any British subject is about to commit a breach of the public peace, to cause such British subject to be brought before him, and to require such British subject to give sufficient security to keep the peace; and in the event of any such British subject being convicted of, and punished for, a breach of the peace, to cause such British subject, after he shall have undergone the punishment which may be awarded to him by the Consul, to find security for his future good behaviour; and, in the event of any British subject who may be required, as aforesaid, to give security to keep the peace, or to find security for his good behaviour, being unable or wilfully omitting to do so, then, and in every such case, it shall be lawful for Her Majesty's Consul to send such British subjects out of the dominions of the Tycoon of Japan, and to any such port as aforesaid, or to England, in the manner pointed out in Article XXI. of this Order.

Consuls to report deportations to Her Majesty's Secretary of State, who may send the deported person to England, or vary or remit his punishment.

XXIV. And it is further ordered, that in all cases in which a British subject shall have been sent out of the dominions of the Tycoon of Japan to any such port as aforesaid, or to England, as provided in Articles XXI, XXII, and XXIII of this Order, the Consul sending him out shall forthwith report such act of deportation, with the grounds of his decision, to Her Majesty's Principal Secretary of State for Foreign Affairs, or, in a case where the party so deported is a native of the aforesaid territories, to the Governor-General of India.

Revision of sentences of subordinate Consular Officer in criminal cases.

XXV. And it is further ordered, that a report of every sentence passed by a subordinate Consular Officer in the matters referred to in Articles XIX, XX, XXI, XXII, and XXIII of this Order, and awarding a fine exceeding twenty dollars, or imprisonment for more than ten days, shall be sent in to the superior Consular Officer of the district; and, on the receipt of such report, such superior Consular Officer shall proceed, without Assessors, to revise such sentence as to him may seem fit; and if the sentence should have been pronounced by the subordinate Consular Officer, without Assessors, or with the concurrence of Assessors, then the decision pronounced by the superior Consular Officer, on revision of the proceedings, shall be final; but if the sentence of the subordinate Consular Officer shall have been pronounced, with dissent on the part of the Assessors, or of any of them, then the superior Consular Officer shall not proceed to revise such sentence, but shall submit the whole proceedings to the Consul-General in the same manner as if the case had been originally heard and decided by the superior Consular Officer, with dissent on the part of the Assessors, or any of them.

Persons sentenced by Consuls may be sent to Hong-Kong for imprisonment.

XXVI. And it is further ordered, that it shall be lawful for any of Her Majesty's Council to send any person sentenced to imprisonment under this Order, at any time while such sentence of imprisonment is in the course of execution, to Hong-Kong, in any of Her Majesty's ships of war, or in any British ship or vessel, to undergo his term of

imprisonment in any jail in Hong Kong, and it shall be lawful for the commander of any of Her Majesty's ships of war or of any British ship or vessel, to receive any such person on board, with a copy of such sentence and a warrant from the Consul for its due execution, addressed to the Chief Magistrate of Police of the said Colony of Hong-Kong, and thereupon to convey him in custody to Hong-Kong, and on his arrival there, to deliver him, with the said copy of such sentence and warrant, into the custody of the said Chief Magistrate of Police, or other Officer of Her Majesty within the said Colony, lawfully acting as such, who, on the receipt of the said warrant, and of the person therein named, shall be authorized to commit, and shall commit, such person to any jail of the said Colony; and such sentence shall be enforced to execution in the said common jail in the same manner as if the sentence had been awarded by the Supreme Court of the said Colony.

British subjects charged with offences may be sent to Hong-Kong for trial before the Supreme Court.

XXVII. And it is further ordered, that it shall be lawful for Her Majesty's Consul to cause any British subject charged with the commission of any crime or offence, the cognizance whereof may at any time appertain to him, to be sent in any of Her Majesty's ships of war, or in any British vessel, to Hong-Kong, for trial before the Supreme Court of the said Colony; and it shall be lawful for the Commander of any of Her Majesty's ships of war, or of any British vessel, to receive any such person on board, with a warrant from the said Consul, addressed to the Chief Magistrate of Police of the said Colony, and, thereupon, to convey him in custody to Hong-Kong, and on his arrival there to deliver him, with the said warrant, into the custody of the said Chief Magistrate of Police, or other Officer within the said Colony lawfully acting as such, who, on the receipt of the said warrant, and of the party therein named, shall be authorized to commit, and shall commit, such party so sent for trial to any jail of or in the said Colony, and it shall be lawful for the keeper of the said jail to cause such party to be detained in safe and proper custody, and to be produced upon the order of the said Supreme Court; and the Supreme Court at the sessions to be next holden shall proceed to hear and determine the charge against such party in the same manner as if the crime with which he may be charged had been committed within the Colony of Hong-Kong.

And it is further ordered, that Her Majesty's Consul on any occasion of sending a prisoner to Hong-Kong for trial, shall observe the provisions made with regard to prisoners sent for trial to a British Colony in an Act passed in the sixth and seventh year of Her Majesty's reign, intituled "An Act to remove doubts as to the exercise of power and jurisdiction by Her Majesty within divers countries and places out of Her Majesty's dominions, and to render the same more effectual."

Supreme Court of Hong-Kong to have concurrent jurisdiction with the Consul in Civil suits between British subjects.

XXVIII. And it is further ordered, that the Supreme Court of the Colony of Hong-Kong shall have, and may exercise concurrently with Her Majesty's Consul, authority and jurisdiction in regard to all suits of a Civil nature between British subjects arising within any parts of the dominions of the Emperor of Japan: Provided always, that the said Supreme Court shall not be bound, unless in a fit case it shall deem it right so to do, by writ of *certiorari* or otherwise, to debar or prohibit the Consul from hearing and determining, pursuant to the provisions of the several Articles of this Order, any suit of a Civil nature between British subjects, or to stay the proceedings of the Consul in any such matter.

Consuls may promote reconcilement in cases of assault.

XXIX. And it is further ordered, that in cases of assault not coming within the terms of Article XXII of this Order, it shall be lawful for the Consul before whom complaint is made, to promote reconciliation between the parties, and to suffer compensation and amends to be made, and the proceeding thereby to be stayed.

Definition of crimes and offences and misdemeanors.

XXX. And it is further ordered, that save and except as regards offences committed by British subjects against the stipulations of Treaties between Her Majesty and the Tycoon of Japan, or against rules and regulations for the observance of the stipulations of such Treaties, duly affixed and exhibited according to the provisions of Article V of this Order, or against rules and regulations for the peace, order, and good government of Her Majesty's subjects being within the dominions of the Tycoon of Japan duly exhibited and affixed as aforesaid, and save and except as regards the offence of engaging in trade, declared in Article XXXII of this Order to be unlawful, no act done by a British subject being within the dominions of the Tycoon of Japan shall be deemed and taken to be a crime, or misdemeanor, or offence, rendering the person committing it liable to punishment, which if done within that part of Her Majesty's dominions called England, would not, by a Court of Justice having criminal jurisdiction in England, have been deemed and taken to be a crime or misdemeanor, or offence, rendering the person so committing it liable to punishment.

Minutes of proceedings before Consuls to be drawn up and preserved.

XXXI. And it is further ordered, that a minute of the proceedings in every case heard and determined before a Consul, in pursuance of this Order, shall be drawn up and signed by the Consul, and shall, in cases when Assessors are present, be open for the inspection of such Assessors, and for their signature if they shall concur therein; and such minute, together with the depositions of the witnesses shall be preserved in the public office of the said Consul, and a copy of every such minute and of such depositions shall, if the Consul-General see fit to require them, be transmitted by the Consul to the said Consul-General.

Trade of British subject in contravention of Treaty with Japan declared unlawful and punishable.

XXXII. And whereas it is stipulated in and by the said Treaty agreed upon and concluded between Her Majesty and His said Majesty the Tycoon of Japan as aforesaid, that the ports and towns of Hakodadi, Kanagawa, and Nagasaki, shall be opened to British subjects on the first day of July, one thousand eight hundred and fifty-nine, and that in addition thereto, the follow-

ing ports and towns shall be opened to them at the dates thereinafter and hereinafter specified, that is to say, Nee-e-gata, or if Nee-e-gata be found unsuitable as a harbour, another convenient port on the west coast of Nipon, on the first day of January, one thousand eight hundred and sixty, and Hiogo on the first day of January, one thousand eight hundred and sixty-three.

Now it is hereby further ordered, that all trade whatsoever of Her Majesty's subjects in, to or from any party of the dominions of the Tycoon of Japan, excepting the ports and towns aforesaid, and all trade whatsoever of Her Majesty's subjects in, to, or from any of the ports and towns aforesaid, before the respective days and times specified in the said Treaty as aforesaid, shall be and the same is hereby declared to be unlawful, and every person engaged in such trade as a principal, agent, shipowner, ship-master, or supercargo, shall be liable to be apprehended by any of Her Majesty's Consuls, and shall, when so apprehended, be sent by him to Jeddo, in any of Her Majesty's ships of war, or in any British ship or vessel, for trial before the Consul-General. And it shall be lawful for the Commander of Her Majesty's ships of war, or of any British ship or vessel, to receive any such person on board under a warrant from the said Consul addressed to the Consul-General, and thereupon to convey him in custody to Jeddo, and, on his arrival there, to deliver him, with the said warrant, into the custody of the said Consul-General, who, on the receipt of the said warrant and the person therein named, shall be authorized to commit, and shall commit, the person so sent for trial, and detain, or cause him to be detained, in any place of safe custody at Jeddo, and the Consul-General shall forthwith proceed to hear and determine the charge against such person, and such person shall, upon conviction, be liable to a fine not exceeding ten thousand dollars, or to imprisonment for a term not exceeding two years.

Vessels and persons engaged in unlawful trade may be seized and sent for trial.

XXXIII. And it is further ordered, that it shall be lawful for any of the Commanders of Her Majesty's ships, or any other Officer duly authorized in that behalf, to seize any ship or vessel under the British flag which may reasonably be suspected of having been engaged, or of being engaged, in any trade declared by the next preceding Article of this Order to be illegal, and to bring such ship or vessel, and the master, officers, supercargo, and crew thereof to Jeddo, and there to detain such such ship or vessel, and the master, officers, supercargo, and crew thereof, until the said Consul-General shall have tried and determined the charge which may be brought against them, or any of them, in respect of such unlawful trade as aforesaid.

Enforcement of fines and penalties.

XXXIV. And it is further ordered, that all fines and penalties imposed by or under this Order may be enforced and levied by distress and seizure, and sale of ships, and goods, and chattels, and no bill of sale, mortgage, or transfer of any property whatsoever, made after the apprehension of any person for any offence against, or cognizable under any of the provisions of this Order, or with a view to security or indemnity against any such offence to be thereafter committed, shall be of any force or avail whatsoever to defeat or affect the operation of any of the provisions of this Order.

Rules of practice and regulations for the expenses of witnesses, and rates of fees in Civil suits to be established.

XXXV. And it is further ordered that it shall be lawful for the Consul-General from time to time to establish rules of practice to be observed in proceedings before the said Consul, and to make regulations for defraying the expenses of witnesses in such proceedings, and the costs of criminal prosecutions, and also to establish rates of fees to be taken in regard to Civil suits heard and determined before the said Consul, and it shall be lawful for the said Consul to enforce by distress and seizure and sale of goods, or if there be no goods by imprisonment, the payment of such established fees, and of such expenses as may be adjudged against the parties or any of them: Provided always, that a Table specifying the rates of fees to be so taken shall be affixed and kept exhibited in the public office of the said Consul.

Appropriation of fees, penalties, &c.

XXXVI. And it is further ordered, that all fees, penalties, fines, and forfeitures, levied under this Order, save and except such penalties as may by Treaty be payable to the Japanese Government, shall be paid to the public account, and be applied in diminution of the public expenditure on account of the Consular establishment in Japan: Provided always, that in the event of the Japanese authorities declining to receive any fine payable to the Japanese Government as aforesaid, the same shall be paid to the public account and applied in the manner last mentioned.

Consuls may grant probate, and administer to intestate estates.

XXXVII. And it is further ordered, that it shall be lawful for any of Her Majesty's Consuls to grant probate of the will, or letters of administration of the intestate estate, of a British subject deceased and leaving property within the limits of the district within which such Consul shall exercise authority; and in the case of a party so deceased, either leaving a will or intestate, it shall be lawful for the Consul, provided that probate of the will, or letters of administration to the estate, of the party deceased, shall not have been applied for within thirty days by any person lawfully entitled thereto, to administer to such estate, and to reserve to himself, out of the proceeds of such estate, a commission not exceeding two and a-half per centum on such proceeds.

Register of British subjects to be kept.

XXXVIII. And it is further ordered that a register shall be kept by each and every of Her Majesty's Consuls, of all British subjects residing within the ports, places, or districts of Japan within his jurisdiction; and that every British subject now residing within the dominions of the Tycoon of Japan shall, within a reasonable time after the commencement and taking effect of this Order, to be specified in a notice to be affixed and publicly exhibited in the Consular Office, apply to the Consul of the district to be enrolled in such register; and every British subject who may arrive within the said dominions, save and except any British subject who may be borne on the muster-roll of any British ship or vessel arriving in a port of Japan, shall, within a reasonable time after his arrival, to be specified as aforesaid, apply to the Consul of the district to be enrolled in such register; and any British subject who shall refuse or neglect to make application so to be enrolled, and who shall not be able to excuse, to the satisfaction

of the said Consul, such his refusal or neglect, shall not be entitled to be recognized or protected as a British subject in any difficulties or suits whatsoever in which he may be involved in the dominions of the Tycoon of Japan, within the time during which he shall not have been so enrolled.

Consuls may exercise powers of Justices of the Peace for enforcement of Acts relating to seamen and mercantile marine.

XXXIX. And it is further ordered, that the Consul within his Consular district may exercise any of the powers which by any Acts of the Imperial Parliament, now enacted or hereafter to be enacted, for the regulation of merchant-seamen, or for the regulation of the mercantile marine, may be exercised by one or more Justices of the Peace within Her Majesty's dominions.

Consuls in Japan may perform all acts which may be performed by British Consuls elsewhere.

XL. And it is further ordered, that nothing in this Order contained shall be taken or construed to preclude a British Consul within the dominions of the Tycoon of Japan from performing any act of administration or jurisdiction, or other act, which British Consuls within other States in amity with Her Majesty are, by law, usage, or sufferance enabled to perform.

Limitation of actions and suits.

XLI. And it is further ordered that any suit or action brought against any person by reason of anything done under the authority and in execution of the power of jurisdiction of Her Majesty, entrusted to him by this Order, or in execution of any of the provisions of this Order, shall be commenced within six calendar months after the fact committed, and not otherwise; and the defendant in every such action or suit shall be entitled to the benefit of the provisions made with respect to defendants in actions or suits in an Act passed in the sixth and seventh years of Her Majesty, entitled "An Act to remove doubts as to the exercise of power and jurisdiction by Her Majesty, within divers countries and places out of Her Majesty's dominions, and to render the same more effectual."

And the Right Honorable the Lord John Russell, and His Grace the Duke of Newcastle, two of Her Majesty's Principal Secretaries of State, and the Lords Commissioners of the Admiralty, are to give the necessary directions herein, as to them may respectively appertain.

WM. L. BATHURST.

(True Copies)

W. GREY,
Offg. Secy. to the Govt. of India.

No. 968.

Fort William, the 5th April 1860.

The following appointments are confirmed :—

Assistant Surgeon E. O. Tandy to the Medical charge of Seetapore, Oudh, from 16th October to 22nd November last.

Assistant Surgeon E. Selons to the same charge, from 23rd November to 31st December last.

Assistant Surgeon G. H. Ray to the same charge, from 1st January last.

No. 969.

Major C. Mackenzie, Officiating Agent, Governor General, Moorshedabad, availed himself on the 12th March, of the leave granted to him in General Order dated 6th idem, No. 726.

No. 970.

The leave granted to Assistant Surgeon T. M. Lownds, of the Rajpootana Agency, in General Order dated 31st January last, No. 386, is cancelled.

W. GREY.
Offg. Secy. to the Govt. of India.

Home Department.

No. 672.

Fort William, the 5th April 1860.

Notification.

ORDERS BY THE RIGHT HON'BLE THE SECRETARY OF STATE FOR INDIA.

The Secretary of State has granted an extension of leave for six months, on Medical Certificate, to the Reverend L. Poynder, of the Bengal Ecclesiastical Establishment.

The under-mentioned gentlemen have been appointed Assistant Chaplains on the Bengal Establishment :—

Reverend Peter John Jarbo.
Reverend Alexander Robinson.

The Reverend John Dawson has been appointed an Assistant Chaplain of the Church of Scotland, on the Bengal Establishment.

By Order of the Hon'ble the President in Council.

No. 679.

The Hon'ble the President in Council is pleased to permit Mr. E. A. Reade to resign the Civil Service from the 1st of May next.

No. 680.

Mr. Gore Ouseley, of the Civil Service, is permitted to proceed to Europe on Furlough, for a period of eighteen months, from the date of embarkation.

W. GREY,
Secy. to the Govt. of India.

Financial Department.

No. 25.

Fort William, the 28th March 1860.

The following Extract from a Despatch from the Right Hon'ble the Secretary of State for India to the Government of India, in the Financial Department, No. 19 of 1860, dated the 8th February, is published for general information :—

Letter dated 21st October 1859, No. 191.

Para. 4.—The rule laid down in the Despatch in this Department, No. 78, dated 4th November 1857, which provides that "no Officer appointed to act for another is entitled to full Staff pay until he shall have been performing those duties for more than six months," may be applied to all cases of Military Officers in Civil employ as recommended by your Government.

No. 26.

The following Extract from a Despatch from the Right Honorable the Secretary of State for India, addressed to the Government of India, in the Financial Department, No. 19 of 1860, dated the 8th February, is published for general information :—

Letter dated 3rd November 1859, No. 198.

Para. 8.—Servants in the Telegraph Department may be admitted to the benefits of the Pension Rules of the 4th January 1831, which are applicable to the Public Works Department, and to the Uncovenanted Service generally.

By Order of the Hon'ble the President in Council,

C. Hugh Lushington,
Secy. to the Govt. of India.

Military Department.

General Order by His Excellency the Governor General of India.

Camp Hoshyarpoor, the 26th March 1860.

His Excellency the Governor General is pleased to make the following appointments :—

Mooltanee Irregular Cavalry Regiment.

Lieutenant J. W. Campbell, 51st Native Infantry, doing duty, and Officiating Adjutant, to be 2nd in Command.

Lieutenant R. C. W. Mitford, 3rd European Regiment, to do duty, *vice* Lieutenant Campbell.

Camp Boonga, the 24th March 1860.

His Excellency the Governor General is pleased to sanction the promotion of the under-mentioned men of the late 3rd Bengal Light Cavalry, and now of the 12th Regiment Irregular Cavalry, with effect from the 1st of January 1859, for their faithful conduct and loyalty to the State during the Mutinies :—

To be Naicks.

Trooper Secundur Khan.
" Nadir Khan.
" Ryheemdad Khan.
" Bhookharry Khan.
" Fucqueer Mohomed Khan.
" Shaik Jummaloodeen.

Camp Hooshiarpore, the 27th March 1860.

The under-mentioned Native Officers of the Mooltanee Division Mounted Police are admitted to the 3rd Class of the Order of Merit for their services during the Mutiny, from the dates specified opposite their respective names, *viz.* :—

Ressaldar Shair Mahomed Khan, 17th June 1857.

Ressaldar Mahmood Khan Bahar, 1st December 1858.

R. J. H. Birch, *Major-Genl.*,
Secy. to the Govt. of India,
with the Govr. Genl.

Military Department.

Fort William, the 4th April 1860.

No. 365 *of* 1860.—The following Notification, from the Foreign Department, is published in General Orders :—

No. 942, *Fort William, the 3rd April* 1860.—Lieutenant J. G. Campbell, Adjutant of the Mhair Regiment, has obtained leave of absence, under Medical Certificate, for six months, from the 15th March 1860, to visit the Hills North of Dehra.

No. 366 *of* 1860.—The following Notifications, from the Hon'ble the Lieutenant-Governor, North-Western Provinces, are published in General Orders :—

No. 242*A.*, *Camp Bareilly, the 16th March* 1860. The services of Captain A. R. Fuller, Inspector of the 1st Circle, Department Public Instruction, are placed at the disposal of the Punjab Government, from the 12th January 1860.

No. 475*A.*, *Camp Phillibheet, the 20th March* 1860. Lieutenant C. P. Crossman, Executive Engineer, Jubbulpoor Division of Public Works, is granted leave of absence for two months, from the 1st instant, to enable him to visit the Presidency, preparatory to applying for Furlough to England, on Medical Certificate.

No. 269*A.*, *Camp Sittargunge, the 22nd March* 1860. Leave of absence, for one month, to proceed to Calcutta, preparatory to applying for Furlough to Europe, on Medical Certificate, is granted to Lieutenant F. A. C. Knyvett, Commandant, District Military Police, Mirzapoor, from the date on which he may avail himself thereof.

No. 367 *of* 1860.—The following Notifications, from the Hon'ble the Lieutenant-Governor, Punjab Provinces, are published in General Orders :—

Public Works Department, No. 557, dated 24th March 1860.

Leave of Absence.—Captain Dumbleton, Executive Engineer, Gugger Bridge Works, has obtained eight months' leave, on Medical Certificate, from 1st instant, or such subsequent date as he may avail himself of the same, under the old Regulations.

General Department, No. 807, dated 24th March 1860.

Appointment.—Captain J. M. Mackenzie, 58th Regiment Native Infantry, is appointed to officiate as Cantonment Joint Magistrate of Peshawur, in the room of Captain Bartlett, proceeded on leave, with effect from the 10th March 1860.

No. 128, *Lahore, 23rd March* 1860.—The following transfers and appointments in the Punjab Irregular Force are directed, subject to the confirmation of His Excellency the Viceroy :—

Captain J. P. W. Campbell, 2nd in Command, 2nd Seikh Infantry, to officiate as Commandant, 1st Seikh Infantry, *vice* Lieutenant-Colonel G. Gordon, deceased.

Captain M. R. Somerville, 2nd in Command, 1st Seikh Infantry, to officiate as 2nd in Command, 5th Punjab Infantry, to fill an existing vacancy.

Lieutenant F. H. Jenkins, 57th Native Infantry, late Officiating Commandant, 4th Punjab Infantry, to officiate as 2nd in Command, 1st Seikh Infantry.

Lieutenant J. W. McQueen, Adjutant, 4th Punjab Infantry, to officiate as 2nd in Command.

Lieutenant F. J. Keen, Adjutant, 2nd Punjab Infantry, to act as 2nd in Command, 3rd Punjab Infantry, in room of Lieutenant J. W. Orchard, removed to another appointment.

Lieutenant R. Clifford, doing duty Officer of the 2nd, to officiate as Adjutant, 1st Punjab Cavalry, in room of Lieutenant Anderson, proceeded on service to China.

No. 368 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on Furlough on private affairs :—

Lieutenant Robert Stewart, of the 22nd Regiment Native Infantry, Superintendent of Cachar. ...	For six months, under the new Regulations.

Fort William, the 5th April 1860.

No. 369 *of* 1860.—The following Order, issued by the Government of Bombay, is confirmed :—

No. 179, *dated* 23*rd March* 1860.—Granting leave of absence to Europe, on Medi-Certificate, to Assistant Surgeon William Wotherspoon Ireland, of the Medical Department ...	For eighteen months, under the new Regulations.

No. 370 *of* 1860.—The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India, No. 88, of the 1st ultimo, are published for general information :—

The under-mentioned Officers have been permitted to return to their duty, *viz* :—

Colonel J. Travers
Lieutenant-Colonel H. Vetch
Major F. Johnston
" R. C. Germon
" R. Warburton
" A. B. Johnson
Captain J. P. Briggs
" C. C. Johnson
" R. C. Wroughton
" C. B. G. Bacon
" *Sir* C. W. A. Oakeley, *Bart.*, in February
" J. I. Willes
2nd Captain A. H. Heath
" W. Brown
Lieutenant R. M. Sewell
" J. C. Millar
" D. Gair
" P. R. Crolly
" W. Smith
" W. Macdonald
" M. M. FitzGerald
" C. F. Middleton
" W. Owen
" T. A. Butler
" M. G. Smith
" C. Martin
Assistant Surgeon R. Moir
" " B. Simpson.

2. The under-mentioned Officers have been granted extensions of leave, for the periods specified, *viz* :—

Colonel W. F. Beatson	...	Six months.
Lieut.-Col. C. Cheape	...	"
" L. P. D. Eld	...	"
" W. A. Cooke	...	"
" S. Pott	...	"
Major C. J. Richards	...	"
" J. W. Sanders	...	"
" E. Oakes	...	"
" W. Wilson	...	"
Captain R. A. Napper	...	"
" H. T. Pollock	...	"
" C. P. St. J. Law	...	"
" J. W. L. Bird	...	"
" G. Strangways	...	"
" P. G. Scot	...	"
" J. S. Tulloh	...	"
" Campbell Clark	...	"
" G. Gaynor	...	"
" C. S. Fowle	...	"
" W. B. Girdlestone	...	"
" W. M. Cafe	...	"
" H. Skinner	...	Three months.
" J. A. Law	...	"
" C. Batchelor	...	Nine months.
Lieutenant T. H. Maddock,		Six months.
" A. D Toogood	...	"
" G. V. Fosbery	...	"
" H. DeBrett	...	"
" L. H. Williams	...	"
" H. W. Studdy	...	"
" J. C. Mc'Neill	...	"
" F. C. Innes	...	"
" A. L. Playfair	...	"
" H. I. Wheler	...	"
" W. G. Cubitt	...	"
" H. Inglis	...	"
" W. C. S. Clarke	...	"
" C. M. S. Fairbrother		"
" E. F. Browne	...	"
" C. E. Nairne	...	"
" C. J. Nicholson	...	"
" H. P. P. Nash	...	"
Ensign E. Packe	...	"
Surgeon W. Shurlock	...	"
Assistant Surgeon G. A. Watson		"
" C. Lowdell		"
Veterinary Surgeon R. W. Murray		"

3. Colonel J. Coke, C. B., has been granted an extension of leave for six months, on Medical Certificate, and has been informed that he will be allowed to count three months of such extension as service for Pension, making eighteen months in all since leaving India, which he has been allowed to count as service.

4. The under-mentioned Officers have been permitted to retire from the Service, from the dates specified, *viz.* :—

Major J. C. Stephen, 6th European Regiment, from 3rd December 1859.

Major J. Sleeman, 73rd Native Infantry, from 26th December 1859.

Inspector-General of Hospitals J. Row, from 1st August 1859.

Superintending Surgeon J. Greig, from 1st December 1859.

5. The under-mentioned Officers have been permitted to resign the Service, from the dates specified, *viz.*:—

Lieutenant W. W. F. Hay, 17th Native Infantry, from 11th December 1859.

Lieutenant C. J. Anderson, 6th European Regiment, from 16th June 1858.

Lieutenant W. B. Knight, 72nd Native Infantry, from 31st December 1859.

Lieutenant W. A. Battine, 53rd Native Infantry, from 1st February 1860.

Lieutenant J. Cunliffe, 73rd Native Infantry, from 14th December 1859.

No. 371 *of* 1860.—The following promotions are made :—

74th Native Infantry.

Ensign James Edward Kennedy to be Lieutenant, from the 23rd March 1860, *vice* Lieutenant A. H. Carter, deceased.

No. 372 *of* 1860.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence, on Sick Certificate :—

Lieutenant Henry Brougham Chalmers, of the 27th Regiment Native Infantry, Assistant Commissary General ..	For fifteen months, under the new Regulations.
Lieutenant Robert Chalmers, of the 45th Regiment Native Infantry, 2nd in Command of the Jât Horse ...	For fifteen months, under the new Regulations.

No. 373 *of* 1860.—The under-mentioned Officers are permitted to proceed to Europe, on Furlough on private affairs :—

Surgeon Henry Cape, of the Medical Department ...	For two years, under the new Regulations.
Lieutenant Edgar Gibson Clark, 21st Regiment Native Infantry ...	For two years, under the new Regulations.

No. 374 *of* 1860—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate :—

Lieutenant Colonel and Brevet Colonel James Duncan McPherson, C. B., 6th European Regiment. ...	For eighteen months, under the new Regulations.

No. 375 *of* 1860.—The following Extract from the *London Gazette* of the 2nd March 1860 is published for general information :—

War Office, Pall Mall, 2nd March 1860.

BREVET.

Lieutenant Colonel William Henry Miller, of the Madras Artillery, to be Aide-de-Camp to the Queen, with the rank of Colonel in the Army, dated 2nd March 1860.

No. 376 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate :—

Surgeon Allan Webb, M. D., of the Medical Department, Presidency Surgeon and Surgeon of the Lower Orphan School ...	For fifteen months, under the new Regulations.

F. D. ATKINSON, *Major,*
Offg Secy. to the Govt. of India.

Public Works Department.

GENERAL.—ESTABLISHMENTS.

No. 32.

Head-Quarters, Camp Hoshyarpoor,
The 28th March 1860.

Notification.—The under-mentioned Soldiers of the 4th Company Royal Engineers are to be considered as having been appointed Probationary Assistant Overseers in the Department of Public Works, and posted to Oudh, from the dates specified opposite their respective names, on which dates they actually joined the Department in that capacity :—

Sapper James O'Neill	...	Gondah, 14th Feb. 1859.
Corpl. James Pheelan	...	Fyzabad, 17th Oct. „
„ William Gourlay	...	Lucknow, 10th „ „
Sapper John Bingham	...	„ „ „ „
„ Peter Conway	...	„ 5th Nov. „
„ Solomon Reid	...	„ „ „ „

No. 33.

Appointment.—Ensign W. H. Beckett, on the General List (Infantry), is appointed Probationary Assistant Engineer, Department Public Works, and posted to the Punjab.

H. YULE, *Lieut.-Colonel,*
Secy. to the Govt. of India,
with the Governor-General.

No. 63.

Fort William, the 5th April 1860.

Notification.—Lieutenant H. W. Wood, of the Madras Engineers, Officiating Executive Engineer, Saugor Division, is permitted to resign his appointment in the Public Works Department, and his services are accordingly replaced at the disposal of the Government of Fort St. George.

Lieutenant F. M. Raynsford, 18th Madras Native Infantary, 2nd Class Assistant Engineer, is transferred from the Jubbulpoor to the Saugor Division, to officiate as Executive Engineer, *vice* Lieutenant H. W. Wood, resigned.

Lieutenant F. A. Howes, of the Madras Engineers, is re-appointed temporarily Officiating Executive Engineer, Jubbulpoor Division, together with the charge of the 2nd Division, Great Deccan Road.

This cancels Notification No. 38, of the 22nd February 1860, permitting Lieutenant Howes to resign his appointment in the Public Works Department of the North-Western Provinces.

C. H. DICKENS, *Captain,*
Offg. Secy. to the Govt. of India.

Orders by the Lieutenant-Governor of Bengal.

No. 1497.

APPOINTMENTS.—*The 28th March* 1860.—Reverend T. Morgan to be Marriage Registrar at Howrah.

Mr. J. S. Drummond to be a Member of the Local Committee of Public Instruction at Tirhoot.

Baboo Hurro Chunder Ghose, Deputy Magistrate and Deputy Collector of Tumlook, is transferred to Purneah, in which District he will exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II. Regulation III. of 1821.

The 4th April 1860.—Mr. J. D. Gordon to be Joint Magistrate and Deputy Collector of Tipperah, but to continue to officiate until further orders as Magistrate and Collector of that District.

Mr. T. B. Lane to be Register of Deeds at Howrah.

Mr. H. Muspratt to be Register of Deeds and Marriage Registrar at Backergunge.

Mr. F. J. R. Walker to be Register of Deeds at Serajgunge.

Baboo Ramtaruck Roy to be Sudder Ameen of Bograh, and Moonsiff of the Sudder Station of that District.

Baboo Mudungopaul Shome, Moonsiff of Indoss, East Burdwan, is promoted to the first grade of Moonsiffs.

LEAVE OF ABSENCE.—*The 4th April* 1860.—Mr. E. A. Samuells, Judge of the Sudder Court, for fifteen months on Medical Certificate, under Section VI. of the new revised Absentee Rules.

A. R. YOUNG,
Secy. to the Govt. of Bengal.

Opium Notification.

NOTICE is hereby given, that the Fourth Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 9th April 1860, at 11 A. M., and will comprise 1,780 Chests, *viz.*:—

Behar Opium	1,270
Benares ditto	510
Total Chests ...	1,780

2. The general Conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 14th and 24th April 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 14th April 1860, and no Treasury Receipts in full payment of lots will be accepted after 4 P. M. of Tuesday, the 24th April 1860.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 7th May 1860 -	1270	510	1780
Ditto " 11th June " -	1270	510	1780
Ditto " 9th July " -	1270	510	1780
Ditto " 6th August " -	1270	510	1780
Ditto " 10th Sept. " -	1270	510	1780
Ditto " 8th October " -	1270	510	1780
Ditto " 5th Nov. " -	1270	510	1780
Ditto Wednesday, 5th Dec. " -	1275	509	1784
	10165	4079	14244

By Order of the Board of Revenue,
A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st March 1860.

Opium Notification.

NOTICE is hereby given, that the Fifth Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 7th May 1860, at 11 A. M., and will comprize 1,780 Chests, *viz.*:—

Behar Opium	1,270
Benares ditto	510
Total Chests...	1,780

2. The general Conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 12th and 22nd May 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 12th May 1860, and no Treasury Receipts in full payment of lots will be accepted after 4 P. M. of Tuesday, the 22nd May 1860.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below.

5. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 11th June 1860...	1270	510	1780
Ditto " 9th July " ...	1270	510	1780
Ditto " 6th August " ...	1270	510	1780
Ditto " 10th Sept. " ...	1270	510	1780
Ditto " 8th October " ...	1270	510	1780
Ditto " 5th Nov. " ...	1270	510	1780
Ditto Wednesday, 5th Dec. " ...	1275	509	1784
	8895	3569	12464

By Order of the Board of Revenue,
E. H. LUSHINGTON,
Junior Secretary.

FORT WILLIAM,
The 29th March 1860.

Monthly Account of Salt in Store in the several Agencies and the Sulkeah Golahs, up to 31st March 1860, together with 4 per cent reserve for Golah Wastage.

Agencies.	1261 or 1854-55, and previous years.			1262 or 1855-56.			1263 or 1856-57.			1264 or 1857-58.			1265 or 1858-59.			1266 or 1859-60.			Total Quantity in Store.		
Hidgellee.	Mds.	S.	C.	Mds.	S.	C.	Mds.	S.	C.	Mds.	S.	C.	Mds.	S.	C.	Mds.	S.	C.	Mds.	S.	C.
Pungah Salt Ghaut, Russoolpore ...	0	0	0	0	0	0	0	0	0	468	0	0	1449	0	0	0	0	0	1917	0	0
Ditto do., Kissennuggur	0	0	0	0	0	0	0	0	0	5739	6	8	76326	34	0	0	0	0	82066	0	8
Ditto do., Ramnuggur	0	0	0	0	0	0	1556	30	0	0	0	0	30655	18	0	0	0	0	32212	8	0
Ditto do., Kallinuggur ...	0	0	0	0	0	0	0	0	0	0	0	0	65612	6	12	0	0	0	65612	6	12
Do. do., Pooree Ghautta ...	0	0	0	0	0	0	0	0	0	1813	0	0	16936	0	0	0	0	0	18749	0	0
Total ...	0	0	0	0	0	0	1556	30	0	8020	6	8	190979	18	12	0	0	0	200556	15	4
Tumlook.																					
Ghaut Narainpore ..	0	0	0	0	0	0	0	0	0	0	0	0	5982	29	14	0	0	0	5982	29	14
Total ...	0	0	0	0	0	0	0	0	0	0	0	0	5982	29	14	0	0	0	5982	29	14
Chittagong.																					
Pungah, Baugkhally Ghaut ...	0	0	0	0	0	0	0	0	0	1323	25	0	11162	15	0	0	0	0	12486	0	0
Do. Sudder Ghaut Agency ...	0	0	0	0	0	0	0	0	0	0	0	0	10093	0	0	0	0	0	10093	0	0
Do. do., Arracan ...	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57655	0	0	57655	0	0
Kurkutch, Madras ...	0	0	0	0	0	0	6691	20	0	118332	9	2	177341	10	0	0	0	0	302364	39	2
Total	0	0	0	0	0	0	6691	20	0	119655	34	2	198596	25	0	57655	0	0	382598	39	2
Sulkeah.																					
Pungah, Cuttack ...	0	0	0	0	0	0	0	0	0	0	0	0	72238	0	0	0	0	0	72238	0	0
Do. Balasore ...	0	0	0	0	0	0	0	0	0	5875	0	0	0	0	0	0	0	0	5875	0	0
Do. Khordha ...	0	0	0	0	0	0	10	0	0	91	0	0	88623	0	0	0	0	0	88724	0	0
Do. Chilka .	0	0	0	0	0	0	0	0	0	11472	0	0	89790	0	0	0	0	0	101262	0	0
Do. 24-Perghs., Dessee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Do. do., Narainpore ...	158720	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	158720	20	0
Do. do., Kissennuggur	0	0	0	0	0	0	0	0	0	0	0	0	71634	0	0	0	0	0	71634	0	0
Do. do., Dhosah ...	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kurkutch, Madras Permit ...	257882	30	0	691686	0	0	0	0	0	0	0	0	0	0	0	0	0	0	949568	30	0
Do. Chilka ...	0	0	0	0	0	0	203002	20	0	189687	0	0	81503	0	0	0	0	0	474192	20	0
Do. Scinde ...	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mixed Kurkutch ...	0	0	0	0	0	0	0	0	0	0	0	0	2960	0	0	0	0	0	2960	0	0
Pungah, Pooree Ghautta ...	0	0	0	0	0	0	0	0	0	7404	0	0	57190	0	0	0	0	0	64594	0	0
Do. Ramnuggur ...	0	0	0	0	0	0	67727	0	0	28671	0	0	62904	0	0	0	0	0	159302	0	0
Mixed Pungah ...	0	0	0	0	0	0	0	0	0	11	0	0	0	0	0	0	0	0	11	0	0
Total ...	416603	10	0	691686	0	0	270739	20	0	243211	0	0	526782	0	0	0		0	2149021	30	0
Arracan.																					
Pungah Ghaut, Khyouk Phyoo ...	0	0	0	0	0	0	0	0	0	117	20	0	68908	0	0	0	0	0	69025	20	0
Total ...	0	0	0	0	0	0	0	0	0	117	20	0	68908	0	0	0	0	0	69025	20	0
Grand Total ..	416603	10	0	691686	0	0	278987	30	0	371004	20	10	991248	33	10	57655	0	0	2807185	14	4

E. T. Trevor,
Secretary.

Board of Revenue,
The 5th April 1860.

Notification.

THE Inspector-General of Jails being about to proceed on a tour of inspection in the Eastern Districts will feel much obliged by all Officers in charge of Jails continuing to send their general correspondence to the Presidency as usual whence it will be forwarded to him.

2. In all matters of urgency in which immediate action is required, Officers in charge of Jails are requested to correspond directly with the Government, copies of the correspondence being subsequently submitted to the Inspector-General for his information and fo record in his Office.

F. J. MOUAT,
Inspector-General of Jails, L. P.

FORT WILLIAM,
The 3rd April 1860.

Notice.

HINDOO HOLIDAYS IN APRIL 1860.

THE General Treasury will be closed on Wednesday the 11th and Thursday the 12th April 1860, on account of the Hindoo Holidays Churruck Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 24th March 1860.

Notice.

UNDER Act XX. of 1856, I hereby give notice that the Assessment Registers of Burranugore, Ooltadanga, Sealda, Intally, Ballygunge, Bhowanipore, Allipore, and Kidderpore (being Grand Divisions I., II., III., IV., V., VI., VII. and VIII. of the Suburbs of Calcutta) having been duly revised for the year 1860, under Section XVI., the prescribed Notifications, under Section XVIII. of the Act, have on this date been affixed at conspicuous places in the Divisions, and also at the Police Thannahs Kallyghaut, Kidderpore, Intally and Chitpore; all persons dissatisfied with the said Assessment, or who may dispute their occupation of property or liability to be assessed, are hereby warned that they may appeal to the Magistrate on unstamped paper, but that under Section XX. of the Act no such appeal can be received after the expiration of one month from this date.

Appellants should send with their appeal the Tax Bills for last Quarter paid by them. As the Assessment has only been revised, the taxes paid by individuals last year have not been materially altered. The gentlemen who composed the Punchayets last year have been appointed for this year also, with the following exceptions:—

GRAND DIVISION I.

Baboo Ramchunder Banerjee, in the place of Baboo Prossono Banerjee; Baboo Petumber Gangooly, in the place of Baboo Ramcomul Banerjee.

GRAND DIVISION II.

Baboo Modoosoodun Chatterjee, in the place of Baboo Bolanath Mitter; Baboo Bipinbeharee Soor, in the place of Sreenarain Bose.

GRAND DIVISION III.

J. A. Fink, Esq., in the place of C. K. Mandy, Esq.; Baboo Nobocoomar Chatterjee, in the place of Baboo Rajendronath Banerjee.

GRAND DIVISION V.

A. Bremner, Esq., in the place of W. Johnstone, Esq.

W. HEYSHAM,
Deputy Magistrate.

ALLIPORE;
Suburban Tax Office,
The 18th March 1860.

NOTICE is hereby given, that the Import Out-pass system will be modified from the 1st of May next, on and after which date all Imported Goods, with the exception of Free and such dutiable Goods which may be especially exempted, must be landed at the Custom House Wharf, and passed through the Custom House.

C. CHAPMAN,
Collector of Customs.

CUSTOM HOUSE;
Calcutta,
The 3rd April 1806.

Notice.

The Collector of Customs will be prepared to receive, from the 6th to the 13th instant inclusive, applications for the following appointments in the Appraiser's Department:—

Head Appraiser,	salary	Rs.		700	per mensem.
Assistant	"	"	"	400	"
Assistant	"	"	"	250	"
Assistant	"	"	"	200	"

Parties applying will be good enough to forward, with their applications, any Certificates they may hold; and it is distinctly to be understood that those only will be selected who possess a competent knowledge of the duties of an Appraiser.

C. CHAPMAN,
Collector of Customs.

CUSTOM HOUSE;
Calcutta,
The 3rd April 1860.

Notice.

THE Collector of Customs will be prepared to receive, from the 6th to the 13th instant inclusive, applications for the following appointments in the Custom House:—

Wharf ...	4	on a	salary	of Rs.	80	per mensem.
"	3	"	"	"	60	"
"	7	"	"	"	40	"
"	2	"	"	"	25	"
"	2	"	"	"	8	"
General Establishment ...	1	"	"	"	12	"
" ...	1	"	"	"	10	"
Appraiser's Establishment..	1	"	"	"	22	"
Calculators...	4	"	"	"	20	"
"	1	"	"	"	12	"

C. CHAPMAN,
Collector of Customs.

CUSTOM HOUSE;
CALCUTTA,
The 3rd April 1860.

CUSTOMS.

LIST OF UNCLAIMED PACKAGES LYING IN CUSTOM HOUSE GODOWN.

Date of Landing.	Mark or Address of Packages.	Ships.
1859		
January ..	1 Case Merchandize, C N and C C T ..	Str. Alma.
April ..	3 Cases ditto, C T in triangle ..	Str. Nubia.
From 14th July to 8th August ..	50 Cases Merchandize, C N C in diamond T F ...	Bucton Castle.
August 26th ..	1 Keg ditto, No mark ..	Ditto.
Ditto ..	2 Cases ditto F H, A S C in circle ..	Ditto.
Sept. 6th ...	1 Hogshead Beer, P ..	SirJohnLawrence.
Ditto 13th ...	6 Cases Merchandize, E M in diamond ..	Alnswick Castle.
Oct. 19th ..	1 Case ditto, L and B P and Co. ...	Victor Emanuel.
Nov. 14th ...	1 Case ditto, Mr. A. Johnson ...	Conflict.
Ditto 19th ...	19 Barrels Flour, No mark ..	Ditto.
Ditto 31st ...	1 Case ditto, Charles R. Harris, Esq. ..	Str. Colombo or Nubia.
February 1st ...	1 Package Baggage, T. H. Ames, Esq. ...	Str. Nubia.
Ditto 4th ...	1 Case Merchandize, Lt. Col. Macdonell ...	Alfred.
Ditto 7th ...	4 Packages ditto, A. J. Pope, 67th Regt. ..	Ganjam.
Ditto 29th ..	1 Chest ditto, Captain DeWinton ...	Merchantman.
March 2nd ..	7 Cases ditto, Officer Mily. Store Dept. 92nd Regt. ..	Matilda Wattenbach.
Ditto ...	1 Case ditto, D. Moran ...	Ditto.
Unknowa ...	2 Cases ditto, 103 in diamond W T F ...	Name unknown.

C. CHAPMAN,
Collector of Customs.

CALCUTTA CUSTOM HOUSE,
The 5th April 1860.

Notice.

THE Effects of the late MR. W. WHITE, an Inspector in the Service of the East India Railway Company and an European British Subject, who died intestate at Rajgaon near Pulsa in this District, are under the Seal of this Court, and will be delivered over to any party legally authorized to receive the same.

A. PIGOU,
Officiating Judge.

CITY MOORSHEDABAD;
Civil Court,
The 26th March 1860.

Notice.

REQUIRED, a Treasurer for the Collectorate of Zillah Nowgong, Assam. Salary 65 Rupees per mensem. Security will be required to the extent of 10,000 Rupees in cash, or Landed Property valued at 5 Rupees per Poorah. Application, with Certificates of character and qualifications, to be submitted to the Collector of Nowgong, Assam.

E. P. LLOYD,
Offg. Collector.

ASSAM COLLECTORSHIP;
Zillah Nowgong,
The 23rd February 1860.

Notice.

CANDIDATES for the appointment of 2nd Clerk in the Commissioner's Office at Sultanpore, are informed that the Vacancy has been filled up.

ST. GEO. TUCKER,
Commissioner and Supdt.

Wanted,

A Head Writer for the Superintendency of Cachar. Salary Rs. 80 per mensem.

No one not possessing a good knowledge both of English and Bengalee, and conversant with Office work, need apply.

A Writership, at Rupees 30 per mensem, is also vacant.

Apply in person to the Superintendent.

R. STEWART, *Lieut.,*
Superintendent.

ZILLAH CACHAR,
Superintendent's Office,
The 25th February 1860.

Notice.

WANTED, a Native Surveyor for the District of Seetapore, Oudh.

Apply to

CAPTAIN E. THOMPSON,
Deputy Commissioner.

The 29th March 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindaree Right of Government to the several Khas Mehals situated in the district of Burdwan and mentioned in the Statement hereto annexed will be put up to sale, under orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Burdwan Collectorate, on the 24th April 1860, corresponding with the Bengalee date 13th Bysack 1267. The purchaser of such Mehal will be subject to the conditions laid down below.

CONDITIONS OF SALE.

1st.—Estates to be sold to the highest bidders above the upset price.

2nd.—The sale to be subject to existing cases and to the right conferred by the settlement proceedings and laws in force and purchasers to be bound to respect the rights of resident cultivators who have signed the jummabundee made by the Revenue authorities.

3rd.—When the amount of purchase money does not exceed Rs. 100 the whole amount to be paid down at once.

4th.—When the amount of purchase money exceeds 100 Rs. a deposit to be at once made of Rs. 25 per cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the sale, reckoning the day of sale as one.

5th.—The right of Government to all minerals to be reserved.

C. P. HOBHOUSE,
Collector.

BURDWAN COLLECTORATE,
The February 1860.

No.	Towjee No.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
		1ST CLASS.				
1	2402	Aima Xurnopoor Ph. Chumpanughuree ...	0 0 0	1 0 0	1 4 0	
25	2475	Roypoor Ph. Azmulshahee	4 15 0	0 8 0	1 4 3	
29	3559	Kourdihee Ph. Sherghur ...	7 0 0	1 5 0	1 12 0	
30	3551	Ditto ditto ...	0 2 12	0 8 3	0 11 0	
31	3552	Ditto ditto ...	0 2 0	0 6 0	0 8 0	
34	4543	Dahooka Ph. Sherghur ...	3 16 0	0 12 0	1 6 0	
36	2450	Habushpoor Ph. Havily ...	5 2 0	1 1 5	1 8 10	
48	2566	Shairpoor Ph. Seelampoor .	3 4 0	0 9 8	0 12 10	
50	3564	Sookrah Ph. Sharghur ...	0 5 6	0 14 6	1 5 6	
51	3704	Kourdihee Ph. ditto ...	12 8 0	1 8 6	1 14 7	
52	3706	Ditto ditto ...	3 15 0	0 12 9	0 15 0	
53	3708	Ditto ditto ...	3 7 0	0 12 1	1 4 1	
54	184	Chur Sukteepoor Ph. Pulasee	220 2 12	163 9 8	163 9 8	
61	3228	Shamook Ph. Azmutshahee	2 16 8	0 8 0	0 8 0	
71	4710	Kullampoor Ph. ditto ...	4 0 13	1 2 4	1 14 7	
72	5121	Baloon Ph. ditto ...	6 12 6	0 3 6	0 6 9	
78	3128	Roypoor Ph. Sherghur ...	10 1 7	1 3 3	1 11 4	
83	3299	Mehadebpoor Ph. Gopebhoom ...	31 18 14	1 2 0	1 14 0	
84	3385	Kourdihee Ph. Sherghur...	2 12 3	1 4 4	1 15 4	
85	4812	Shamutpoor Ph. Monohurshahee ...	0 16 2	0 8 0	0 8 10	
		2ND CLASS.				
2	2401	Aima Raiepoor Ph. Monohurshahee ...	30 10 0	12 6 11	15 8 8	
3	4130	Dhamas Ph. Ranihate ...	2 18 2	7 0 0	7 0 0	
4	4725	Kootee Sonaroondee Ph. Monohurshahee ...	0 15 0	15 2 2	7 5 4	
6	3914	Sreerampoor Ph. Azmutsahi	10 14 2	5 11 2	7 1 11	
7	4252	Gopalpoor Ph. ditto ...	14 18 6	5 10 3	5 8 4	

No.	Towjee No.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
8	2403	Aima Hatia Danga Ph. Monohursahi ...	80 9 6	42 8 8	60 12 3	
9	5249	Boshuntopoor Ph. ditto ...	38 2 3	13 12 8	17 3 10	
10	2797	Muddondanga included in Bussuntpoor Ph. ditto...	97 19 6	33 14 3	39 14 1	
11	3591	Furriadpoor Ph. Sherghur..	40 15 12	8 7 3	11 4 4	
16	4253	Mooragatcha ...	1 19 10	1 3 2	1 9 5	
17	4977	Edrakpoor Ph. Janhirabad	44 3 11	10 1 0	12 9 3	
18	3131	Chuck Donal Ph. Sherghur	3 4 0	0 13 2	1 10 5	
20	3553	Ookrah Ph. ditto ...	0 10 0	1 0 0	1 0 0	
21	5035	Bizpoor Ph. Sherghur ...	2 14 8	1 4 0	1 9 0	
22	4990	Aukulpoor Ph. ditto ...	2 3 5	1 0 0	1 5 9	
24	3968	Ramkistopoor Ph. Dhaia...	2 8 0	3 4 0	3 11 6	
26	4976	Joggeshur Dihee Ph. ditto	19 14 0	1 1 8	1 6 1	
28	3960	Khandra Ph. Sherghur ...	11 6 0	3 13 0	4 3 10	
32	4727	Rukhitpoor Ph. Senpaharee	0 11 8	3 1 0	6 2 0	
35	4281	Geedram Ph. Arsha ...	9 10 5½	3 12 2	6 13 4	
37	2781	Oosmanpoor Ph. Ranihatee	1 6 1	4 2 8	6 15 2	
38	4283	Cossypoor Ph. Muzuffur Shahee ...	4 3 11	3 6 2	4 3 3	
39	5034	Kotalghose Ph. Azmutshahee ...	2 6 10	1 8 9	2 9 5	
40	5723	Secalee Ph. Havellee ...	92 1 0	35 10 9	47 7 3	
41	4254	Umbika Ph. Umbika ...	0 11 0	0 11 3	1 2 10	
42	4330	Koygong Ph. Monohursahi	4 12 14	2 1 8	3 8 0	
43	4329	Ditto ditto ...	19 6 0¾	6 12 7	9 0 9	
44	4119	Bhatrah Ph. Ranihatee ...	0 13 3	1 2 3	1 14 5	
45	4282	Gidram Ph. Arsha ...	2 8 0	1 8 5	2 12 4	
46	4328	Mazeepookra Ph. Shairghur	6 12 15	1 2 7	1 10 7	
47	4327	Aukulpoor Ph. ditto ...	4 12 13	2 8 5	4 3 4	
55	4996	Koy Chur Ph. Deia ...	0 12 4	0 10 5	1 0 6	
56	3327	Chur Baliarra Alias Belleoher Ph. Monohurshahee .	23 4 0	31 3 9	34 11 3	
57	4726	Benilee Ph. Sherghur ...	10 16 14	3 8 5	5 14 0	
58	2954	Jamsoulee Ph. Sherghur...	28 2 10	12 0 0	20 0 0	
59	3225	Shamook Ph. Azmutshahi.	13 11 5	5 8 0	8 13 11	
60	4129	Khandra Ph. Govindpoor Ph. Shenpaharee ...	83 17 7	20 3 9	34 11 8	
62	3231	Shamook Ph. Amutshahee	7 7 6	2 8 0	3 8 6	
63	2785	Amdadpoor Ph. Rgnihatee	3 17 8	1 1 6	1 11 1	
64	4412	Gidram Ph. Arsha ...	11 6 0	2 4 0	3 0 0	
65	4460	Gungapoor Ph. Ookhra ...	80 6 6	35 11 1	44 9 10	
66	2964	Chuck Noada Ph. Azmutshahee ..	6 13 9	1 8 0	2 8 2	
67	3252	Sheebrambatee included in Koolgatchee Ph. Indranee	1 3 9	0 8 0	0 9 7	
70	4678	Geedram Ph. Arsha ...	68 18 10	20 6 4	34 0 0	
73	4722	Rukhitpoor Ph. Saenpaharee	50 10 9	6 3 3	8 4 4	
74	3969	Goalla Dosspoor Ph. ditto	53 3 4	29 4 3	43 14 0	
75	4720	Shurushuttegunge ...	24 11 2	9 8 3	15 13 9	
76	2610	Amlajole Ph. ditto ...	41 10 9	8 8 8	11 6 2	
77	4232	Umbika Ph. Umbika ...	4 4 12	0 12 8	1 9 4	
79	2941	Khosihat Ph. Indranee ...	2 17 6	1 8 6	1 14 7	
80	2344	Alma Bijoor Ph. Ranihatee	1 10 12	0 13 7	1 8 7	
81	1951	Mourgram Ph. Monohursahi ...	4 0 1	4 8 1	6 0 1	
82	250	Chur Mahata Ph. Pulasee	35 15 9	31 1 3	34 8 6	
86	2375	Julkur Bhaudar Da Ph. Umbika ...	0 0 0	125 0 0	137 8 0	
87	2940	Ghosphaut Ph. Indranee...	12 6 0	8 7 10	9 15 10	
91	28 Chakera Regr. ...	Sharungpoor Ph. Havilee	15 11 5	5 0 0	6 15 0	
92	29 Ditto ...	Burooah Ph. Salsrika ...	4 0 0	1 11 0	2 4 0	
93	30 Ditto ...	Kunddurpopoor Ph. Sahabad ...	2 10 8	2 8 11	2 8 11	

Notice of the Municipal Commissioners.

NOTICE is hereby given, that the Municipal Commissioners for the Town of Calcutta have this day attached their signatures to the Assessment Books for the year 1860, in accordance with the provisions of Section X. of Act XXV. of 1856.

By Order of the Board of Municipal Commissioners,

ROBERT TURNBULL,
Secy. to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS;
3, *Chowringhee Road,*
Calcutta, 4th April 1860.

Nuddea Rivers.

BI-WEEKLY Water Report shewing the least Depth of Water in the Bhaugiruttee River, from 30th March to 3rd April 1860.

NAMES OF PLACES, &c.	Least Depth of Water.		Remarks.
	Ft.	In.	
Above its Entrance in Ganges ...	5	6	The Ganges at the Entrance of the Bhaugiruttee is lower just now than it has been for some years at this season. There is no Head in the Main River to give such a stream into the Bhaugiruttee as could be usefully worked.
On the Entrance Bar...	3	0	
From thence to Jungypore, 13½ Miles ...	2	2	
From Jungypore to Berhampore, 46 Miles...	2	4	
From Berhampore to Cutwa, 50 Miles ...	2	6	The Jellinghee and Lower Matabangah are closed. The Upper Matabangah is open.
And from Cutwa to Nuddea, 46 Miles ...	2	6	

Height of water on Gauge at Berhampore on the 2nd April 1860, — 4½ inches.

T. N. ARMSTRONG, *C. E.,*
Supdt., Nuddea Rivers.

The 4th April 1860.

Sheriff's Sale; Calcutta, 7th April 1860.

NOTICE is hereby given, that on Thursday, the Twenty-sixth day of April instant, precisely at the hour of 12 o'Clock at noon, the Sheriff of Calcutta will put up to Public Sale, at the Lower Verandah of the Court House, near the Entrance into the Sheriff's Office, by Virtue of a Writ of *Fieri Facias* in his hands against the Effects of Sreemutty Tarraney Dabee.

The Right, Title and Interest of the said Sreemutty Tarraney Dabee, of and in four annas part or share of the Talook or Zemindary called or known by the name of Dhee Hautichallah, No. 339, Collector's No. 28, situated in Pergunnah Ookrah, in the District of Nuddea, the Sudder Jummah, together with the Fouzdary, being Rupees 5,036-9-0.

The Conditions of Sale may be known by applying at the Sheriff's Office.

GEORGE BROWN,
Sheriff.

In the Supreme Court of Judicature at Fort William in Bengal.

IN EQUITY.

William Swinhoe ... Plaintiff

versus

Frederick Thomas Biddle, Frederick Bellairs, John Rebeiro, Junior, Harry Smith Obbard and Jane his wife, Charles Brenton Basden and Maria his wife, Robert Swinhoe, Charles Swinhoe, John Swinhoe and Caroline Swinhoe ... } Defendants.

TAKE Notice that this Honorable Court will be moved on Monday, the ninth day of April next, or so soon thereafter as Counsel can be heard on behalf of the abovenamed Plaintiff, that the Bill of Complaint filed in this cause on the eighth day of March, one thousand eight hundred and fifty-eight may be ordered to be taken *pro confesso* against you the Defendant Frederick Thomas Biddle. Dated this seventh day of March one thousand eight hundred and sixty.

ROMANAUTH LAW,
Plaintiff's Solicitor.

To Mr. F. T. BIDDLE,
One of the Defendants above named.

TO BE SOLD, pursuant to an Order of the Supreme Court of Judicature at Fort William in Bengal, bearing date the third day of May, one thousand eight hundred and fifty-nine, made in a certain cause wherein Greender Chunder Ghose and Sreemutty Noborunginey Dossee, Executor and Executrix of Anundnarian Ghose, deceased, are Plaintiffs and Sreemutty Sokhimoney Dossee, Bissessur Paul Chowdry, Permissur Paul Chowdry and Rajrajessur Paul Chowdry are Defendants, with the approbation of Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court House, on Thursday, the twenty-sixth day of April at 12 o'Clock, the following property, that is to say:—

All that Talook or Zemindary called or known by the name of Siddhee Pasa, situate in Pergunnah Iessulpore in the District of Jessore in the Province of Bengal, the Annual Sudder Malgoozary

of which is Company's Rupees two thousand three hundred and thirty-five, four annas and six pie.

Further particulars may be had at the Master's Office, Supreme Court, or of Mr. Josceline Frederic Watkins, Solicitor for the Plaintiffs.

W. MORGAN,
Master.

J. F. WATKINS,
Plaintiffs' Solicitor.

CALCUTTA;
Supreme Court, Master's Office,
The 26th March 1860.

Bank of Bengal.

5TH APRIL 1860.

UNDER the 14th Section of the Charter (Act VI. of 1839,) a Meeting of the Proprietors will be held at the Bank, on Saturday the 14th instant, at 10 A. M. to elect a Director in the room of D. Mackinlay, Esq., resigned.

The Poll will close at 3 P. M.

Published by Order of the Directors,

GEO. DICKSON,
Secy. and Treasurer.

Statement of the Affairs of the Bank of Bengal for the Week ending 4th April 1860.

LIABILITIES.	Co.'s Rs.	ASSETS.	Co.'s Rs.
Proprietors' Capital ...	1,07,00,000 0 0	Government Securities ...	4,30,000 0 0
Reserve Fund ...	2,89,925 1 9	Dues from Government ...	22,841 4 6
Current Accounts ...	75,14,923 11 5	Cash ...	114,83,435 8 6
Cash Credits Undrawn ...	4,31,958 2 3	Loans on Deposit of Securities ...	1,51,99,850 0 0
Other Claims ...	3,26,360 14 8	Discount Loans on ditto ...	65,74,400 0 0
Bank Notes ...	1,85,20,449 0 0	Accounts of Credit on ditto ...	7,92,100 0 0
Post Bills ...	1,82,007 4 10	Government Bills discounted ...	5,70,545 11 6
Profit and Loss (*Rebate Account*) ...	53,590 8 9	Mint Certificates ditto ...	16,74,576 2 2
		Mercantile Bills ditto ...	11,62,590 9 7
		Dead Stock ...	1,78,875 7 5
	3,80,89,214 11 8		3,80,89,214 11 8

G. W. MOULTRIE,
Accountant.

Published by order of the Directors,
GEO. DICKSON,
Secretary and Treasurer.

Commercial Bank of India.

CALCUTTA BRANCH.

Rates of Exchange on London.

		s.	d.	
At 6 months' sight		2	1	per Rupee
„ 4 „ „		2	$0\frac{3}{4}$	„
„ 3 „ „		2	$0\frac{5}{8}$	„
„ 2 „ „		2	$0\frac{1}{2}$	„
„ 1 „ „		2	$0\frac{3}{8}$	„
„ sight		2	$0\frac{1}{4}$	„

The Bank grants Drafts on the Head Office, Bombay, and on its Branches in London, Shanghae, and Hong-Kong. Bills collected at any of the above places at a uniform charge of $\frac{1}{2}$ per Cent.

The Bank will undertake the purchase or sale of Government Paper, Bank Stock and other Securities, draw Interest and Dividends payable in Calcutta, when due, at a Commission of $\frac{1}{4}$ per Cent.

No charge made when the proceeds of Sale or amount of Interest or Dividends drawn is remitted in the Bank's Bills.

Rates of Interest allowed to Deposits subject to

3 months'	notice of	withdrawal,	4	p. ct.	per annum.
6	ditto	ditto	ditto	5	„
2	ditto	ditto	ditto	6	„

Notice may be given when the money is deposited, or at any subsequent time; and it will be dispensed with in cases when the money is to be remitted through the Bank.

Current Accounts kept and Interest allowed at 2 per Cent. per annum on Balances of Rupees 500 and upwards, not exceeding Rupees 50,000, unless by special agreement.

Hours of business, 10 A. M. to 3 P. M. On Saturdays, 10 A. M. to 1 P. M.

ALEX. FIELDING,
Agent.

27, TANK SQUARE,
Calcutta, 14th February 1860.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Nemychurn Sircar, late of Gurranhatta, in Calcutta, Deputy Khazanchee of the Sudder Dewanny Adawlut, an Insolvent.

On Tuesday, the 3rd day of April instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of June next, and that the said Insolvent do then attend to be examined by the said Court.

Shircore, *Attorney.*

Chief Clerk's Office, the 3rd April 1860.

In the matter of James Sweeney, of Gorastan Lane, in Calcutta, formerly an Assistant in the Military Department of the Accountant General's Office of the Government of India, and lately officiating as Superintendent of Stationery in the service of the Government of India, an Insolvent.

On Tuesday, the 3rd day of April instant, it was ordered that the hearing of this matter do stand adjourned until Saturday, the 5th day of May next, and that the said Insolvent do then attend to be examined by the said Court.

Lyons, *Attorney.*

In the matter of William George Harold Wilson, late of No. 26-1, Lower Circular Road, in Calcutta, an Assistant in the Commissary General's Office, an Insolvent.

Notice, that the petition of the said Insolvent seeking the benefit of the Act XI. Vic. cap. XXI. was filed in the Office of the Chief Clerk on the 4th day of April instant and by an Order of the same date, the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Swinhoe and Beeby, *Attorneys.*

In the matter of William George Harold Wilson, late of No. 26-1, Lower Circular Road, in Calcutta, an Assistant in the Commissary General's Office, an Insolvent.

On Wednesday, the 4th day of April instant, it was ordered that the matter of the petition of the said Insolvent be heard on Saturday, the 2nd day of June next, and that the said Insolvent do then attend to be examined by the said Court.

Swinhoe and Beeby, *Attorneys.*

The Bengal Coal Company, "Limited."

NOTICE is hereby given, that a Special General Meeting of the Shareholders of the above Company will be held on Saturday, the 9th day of June, now next ensuing, at eleven o'Clock in the forenoon, at the Office of the Company, No. 6, Church Lane, Calcutta, for the purpose of confirming the proposed New Deed of the Company with the several amendments, additions, and alterations made thereto in and by the several Resolutions of the Shareholders, passed at their Special General Meeting, held on the 14th day of January last.

By Order of the Directors,

GORDON, STUART AND CO.,
Secretaries.

CALCUTTA,
The 6th February 1860.

The Calcutta Steam Tug Association "Limited."

IN accordance with the Resolution passed at the last Half-yearly General Meeting, a Special General Meeting of Shareholders will be held at the Office of the Secretaries on Thursday, 26th instant, at noon, "to consider the general position of the Association."

By Order of the Directors,

GORDON, STUART & CO.,
Secys., Cal. S. T. Assn., Ld.

Notice.

MR HAMILTON G. DUNLOP has been appointed Deputy Manager at Calcutta, and is authorized to sign for the Bank in that capacity.

By Order of the Directors,

M. BALFOUR,
Manager.

AGRA & U. S. BANK, LIMITED,
Calcutta, 22nd March 1860.

Notice.

HAVING transferred our business to Messrs. Schoene, Kilburn and Company, from the 1st of March 1860, that Firm will conduct the same for the future.

All parties indebted to us are requested to make their payments to Messrs. Schoene, Kilburn and Company, who will also liquidate any claims against our Firm.

H. IRELAND AND CO.

Notice.

THE Interest and Responsibility of MR. GUSTAVUS HUBER in our Firm ceased on the 31st March last.

MR. FRANCIS MOLZHEIM is this day admitted as Partner in our Firm.

HUBER AND CO.

CALCUTTA,
1st April 1860.

Notice.

MR. HENRY NOWELL POULTON is authorized to sign for our Firm per procuration.

SHAND, FAIRLIE & CO.

Lost, Stolen or Destroyed,

THE under-mentioned Government Promissory Note, originally standing in the name of Nanukchund, and last endorsed to Raja Balkrishen the Proprietor, by whom it was never endorsed to any other person. Payment of the Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note, in favor of the Proprietor :—

No. 5782 for Rupees 2,000 of 1854-55.

TEJKRISHEN,
Administrator to Estate of late Raja Balkrishen.

LUCKNOW,
The 23rd March 1860.

Lost, Stolen or Destroyed,

THE under-mentioned Government Promissory Notes, standing in the name of Neezamooddowla Ukbur Ullee Khan the Proprietor, by whom they were never endorsed to any person. Payment of the Notes, and of Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of duplicate Notes, in favor of the Proprietor :—

No. 6880 of 21617	for	Rupees	10,000	of	1842-43.
" 12818	"	"	5,000	"	1854-55.
" 29051	"	"	6,700	"	"
" 2014 of 10502	"	"	5,000	"	"

NEEZAMOODDOWLA
UKBUR ULLEE KHAN.

LUCKNOW,
The 23rd March 1860.

Lost,

THE sinister halves of ten Bank of Bengal Notes, Nos. 26649F, 31309, 28691, 31383, 29389, 09118, 25176, 25124, 31706 and 08688 of Rupees 100 each, payment of which has been stopped at the Bank.

Notice.

THE Director General of the Post Office of India begs to inform all Public Officers that, with the sanction of the Government of India, he has prohibited the dispatch of Expresses on any line on which there is a Telegraph, unless the Officer sending the Express certify in writing, in the manner indicated below, that its dispatch is absolutely necessary for the Public Service.

The Certificate must be in the form of a letter to the Director General, explaining why the Express is sent, and what saving of time is expected.

H. B. RIDDELL,
Director General of Post Office in India.

CAMP LUCKNOW ;
The 28th March 1860.

Notices issued by the Post-Master General of Bengal.

No. 9303.

THE Parcels noted in the annexed list having been plundered whilst in transit between Dewansaraie and Khamrah, the senders are requested to furnish this Office as early as possible with lists, shewing the nature and value of the contents of their respective parcels, such lists being required by the Local Magistrate, who is making enquiries in the matter.

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA,
The 27th March 1860.

P. S.—Since writing the above a report has been received that two Gunny Packages (particulars not given) have been saved.

List of Parcels plundered on the night of the 21st March 1860, whilst in transit between Dewansaraie and Khamrah.

Station whence originally despatched.	Date of Despatch.	Number of Parcels. Service.	Paid.	Unpaid.	Stamped.	Address.	Destination.	Weight.	Postage. Rs.	A.	P.	
	1860.											
Calcutta ..	19th Mar.	1	...	...	...	Commr. of Revenue	Assam ..	80	1	8	0	
Ditto ...	Ditto ..	1	.	..	..	Offg. Collector ..	Nowgong, Assam .	25	1	8	0	
Ditto ..	Ditto ..	..	...	...	1	Pamphlet ..	Rungpore ..	115	0	6	0	
Ditto ..	Ditto ..	..	..	..	1	Ditto ..	Ditto ...	120	0	6	0	
Ditto ..	Ditto ..	...	...	..	1	Ditto ...	Ditto ..	35	0	2	0	
Ditto ...	Ditto ..	...	..	...	1	Ditto ..	Ditto ..	40	0	2	0	
Ditto ..	Ditto ..	..	...	..	2	Ditto ..	Ditto ..	7-25	0	3	0	
Ditto ...	Ditto ..	...	..	..	18	Ditto ...	Ditto ..	7 each	1	2	0	
Ditto ..	Ditto ..	..	...	..	2	Ditto ..	Gowhatty ...	35 each	0	4	0	42/No. 1.
Ditto ..	Ditto ..	...	..	...	2	Ditto ...	Ditto ..	10-7	0	2	0	
Ditto ..	Ditto ..	...	..	..	1	Ditto ..	Ditto ..	35	0	2	0	
Ditto ...	Ditto ..	..	..	...	6	Ditto ...	Cooch Behar ...	7 each	0	6	0	
Ditto ..	Ditto ..	...	...	...	2	Ditto ...	Debrughur ...	7-45	0	4	0	
Ditto ...	Ditto ...	..	...	...	2	Ditto ..	Nowgong, Assam...	7-20	0	2	0	
Ditto ...	Ditto ..	..	...	..	1	Ditto ...	Gowalparah ..	7	0	1	0	
Ditto* ...	Ditto ..	..	...	1	..	Ramkanay Deb, Commst. Agent	Debrughur ...	175	4	8	0	4/No. 2. Regr. No. 11482.
Ditto ..	Ditto ..	...	...	1	...	W. H. Ryland ..	Rungpore ...	35	1	8	0	
Ditto ..	Ditto ...	...	...	.	1	Raja Narainder Narain ...	Cooch Behar ...	30	1	8	0	
Ditto ..	Ditto ..	...	..	1	..	Col. F. Jenkins ..	Gowhatty ...	35	1	8	0	
Ditto ..	Ditto ...	...	...	1	..	Lall Mohulall ..	Purneah ...	20	0	6	0	
Ditto ...	Ditto ..	..	..	..	1	R. C. Walker ...	Ditto ..	12	0	6	0	Rgr. No. 11502.
Ditto ..	Ditto ..	...	...	..	1	Pamphlet ..	Ditto ..	55	0	4	0	
Ditto ...	Ditto ...	...	..	..	1	Ditto ..	Ditto ..	65	0	4	0	
Ditto ...	Ditto ...	..	..	...	1	Ditto ..	Ditto ...	10	0	1	0	
Ditto ...	Ditto ...	.	...	...	1	Ditto ...	Dinagepore ..	5	0	1	0	
Ditto ..	Ditto ..	...	..	.	1	Ditto ..	Ditto ...	15	0	1	0	

* This Parcel was originally despatched from Midnapore.

Station whence originally despatched.	Date of Despatch.	Number of Parcels. Service.	Paid.	Unpaid.	Stamped.	Address.	Destination.	Weight.	Postage. Rs. A. P	
	1860.									
Calcutta ..	19th Mar.	..	..	...	1	Pamphlet ..	Dinagepore ..	80	0 4 0	
Ditto ..	Ditto ..	...	...	..	1	Ditto ..	Ditto ...	110	0 6 0	
Ditto ...	Ditto ...	..	..	1	..	Jetmull Bhozuraj...	Ditto ..	395	3 0 0	Rgr. No. 11537.
Ditto ..	Ditto ...	...	...	...	1	Pamphlet ...	Darjeeling ..	20	0 1 0	
Ditto ..	Ditto ...	...	...	...	1	Ditto ...	Ditto ...	25	0 2 0	
Ditto ...	Ditto ...	..	..	...	1	Ditto ...	Ditto ...	50	0 3 0	
Ditto ..	Ditto ...	...	..	..	1	Ditto ..	Ditto ...	15	0 1 0	
Ditto ..	Ditto ..	..	...	..	1	Ditto ..	Ditto ..	5	0 1 0	
Ditto ..	Ditto ...	..	...	..	1	Ditto ...	Ditto ..	30	0 2 0	
Ditto ...	Ditto ..	..	...	..	1	Ditto ..	Ditto ..	25	0 2 0	
Ditto ...	Ditto ..	..	...	..	1	Ditto ..	Ditto ...	35	0 2 0	
Ditto ..	Ditto ..	...	..	..	1	Ditto ..	Ditto ..	45	0 2 0	
Ditto ...	Ditto ...	...	...	...	1	Ditto ...	Julpigoree ..	7	0 1 0	
Berhampore	21st Mar.	...	...	...	1	Ditto ..	Suckergully ...	7		
Ditto ...	Ditto ...	..	..	..	1	Ditto ..	Purpunty ..	55		
Ditto ..	Ditto ..	...	...	...	2	Ditto ..	Colgong ...	7-30		
Ditto ..	Ditto ...	..	...	..	4	Ditto ..	Rajmehal ...	7-110-15-43		
Ditto ...	Ditto ...	..	..	..	1	Parcel, Mudhoosoodun Pyne ...	Ditto ...	455		
Ditto ..	Ditto ...	...	..	...	1	Parcel, Capt. Barker	Ditto ..	5		
Ditto ..	Ditto ...	..	...	..	1	Parcel, E. H. Pinto	Ditto ..	55		
Ditto ..	Ditto ...	...	...	..	3	Pamphlet ..	Malda ..	7-7-35		
Ditto ..	Ditto ...	..	..	..	1	Parcel, R. J. Thompson ..	Ditto ..	240		
Ditto ..	Ditto ...	..	...	..	1	Parcel, Supdg. Engr.	Bhaugulpore ..	62		
Khamrah...	Ditto ...	...	...	...	2	Pamphlet ..	Aurungabad ...	7-45		
Ditto ...	Ditto ...	...	..	..	2	Ditto ...	Junghipore ..	7-7		
Ditto ..	Ditto ...	...	.	..	2	Ditto ..	Turtipore ..	7-7		
Ditto ..	Ditto ..	...	..	..	1	Parcel by Perolu...	Junghipore ...	13		
Ditto ..	Ditto ..	..	..	..	1	Secy. Junghipore, B. C. ..	Ditto ...	55		
Ditto ..	Ditto ..	..	..	..	1	Parcel, Mr. J. Decruze ...	Pulsa ..	48		
Ditto ..	Ditto ..	..	...	..	1	Parcel, Secy. Turtipore, B. C. ...	Turtipore ..	120		

CALCUTTA,
The 27th March 1860.

C. K. DOVE,
Post Master General of Bengal.

No. 789.

Notice is hereby given that as Palanqueen Bearers are not at present procurable at Berhampore, Palanqueen Dâks cannot be laid through that Station from the Calcutta or any other Post Offices until further notice.

C. K. DOVE,
Post Master General of Bengal.

CALCUTTA,
The 30th March 1860.

No. 9391.

Banghy Parcels are in future not to be specially registered, as the full address and weight of all such are registered in the Post Office and receipts are granted to senders if required. The Post Office Officials have therefore been directed not to accept fees for the special registration of Banghy Parcels. Articles sent on Book Post rates are *not* registered unless a registration fee is paid; when therefore Books or Prints or other Articles of value are sent by Book Post, the senders can register them by payment of the usual fee of 4 annas.

C. K. DOVE,
Post Master General of Bengal.

CALCUTTA,
The 30th March 1860.

Notices issued by the Post-Master of Calcutta.

No. 4276.

The 24th March 1860.—The Overland Mail, *viâ* Marseilles and Southampton, and the intermediate Ports, Madras, Ceylon and Aden, per P. and O. Company's Steamer *Simla*, will be closed at this Office on Saturday, the 7th proximo, at 6 P. M.

Letters, &c., for Penang, Singapore, Hong-Kong, and Australia, will be forwarded *viâ* Galle by this opportunity.

	Weight.	*Viâ* Marseilles.	*Viâ* Southampton.
Postage.	¼ ounce	Rs. 0 6 0	Rs. 0 4 0
	½ "	" 0 8 0	
	¾ "	" 0 14 0	" 0 8 0
	1 "	" 1 0 0	
	2 "	" 2 0 0	" 1 0 0

No. 4990.

The 30th March 1860.—Parcels exceeding forty tolas in weight for Stations named in the margin, cannot be received for despatch at this Office by banghy, there being no Banghy Establishment on that line of road.

Kedgeree.
Contai.
Diamond Harbour.
Kookrahatty.
Hooghly Point.

No. 5034.

The 31st March 1860.—The Public are informed that the Parcel Vans, which run daily between Raneegunge and Benares, will in future convey Passengers at the under-mentioned rates. For each Passenger :—

From Raneegunge to	Burhee,	Rupees	11	10	0
" " "	Sherghotty	"	15	12	0
" " "	Dearee	"	19	14	0
" " "	Sasseram	"	20	14	6
" " "	Benares	"	28	5	0

2. Four Passengers can be taken on the Vans daily, excepting Mondays, when eight seats may be engaged.

3. Each Passenger will be allowed to carry ten seers of baggage, but nothing in excess of that weight will be permitted.

4. The Vans will leave Raneegunge daily at 4 A. M. They are not adapted for the conveyance of Europeans.

No. 5061.

The 4th April 1860—An After-Packet per Steamer *Simla* will be kept open at this Office till 2 P. M. of the 9th instant.

No. 5104.

The 5th April 1860.—The following Notice is hereby given to parties holding window delivery Tickets :—

If letters are not called for at the window when the general delivery is made, they will be sent out for distribution through the Office Letter Carriers at the following delivery.

ALL Postal Authorities are to take notice of, and be guided by, the Official Notifications and Announcements published in the Postal Advertiser.

PARTIES holding Window-delivery Tickets can, on payment of one Rupee per annum extra, obtain a copy of the Postal Advertiser.

To those who do not hold such Tickets, the charge is Rupees two per annum, payable in advance.

ALL communications respecting change of address should be made to the Post-Master of Calcutta and not to the Post-Master-General. Letters re-directed, whether delivered in Calcutta, or forwarded to some other Station, are taxed with "Forward Postage."

ALL complaints requiring redress, such as overcharge of Postage, mis-sending or delay in the delivery of Letters, &c., must be made to the Post-Master-General, accompanied by the Envelopes of the letters referred to; the number of the Delivery Peon should always be stated.

LIST of Dates fixed for the Despatch from Calcutta of the Overland, Burmah and China Mails, in the 1st six months of 1860.

	January.	February.	March.	April.	May.	June.	REMARKS.
Overland *viâ* Calcutta ...	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd	3rd & 17th ...	3rd & 17th	
Overland *viâ* Bombay ...	16th & 31st	15th ...	3rd & 18th	2nd & 17th	3rd, 15th & 27th	11th & 27th	
Burmah ...	3rd & 19th	3rd & 19th	3rd & 19th	3rd & 19th	3rd & 19th ...	3rd & 19th	
China ...	.....	.....	.....	.....	... ...	.....	As opportunity serves.
Australia ...	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd	3rd & 17th ...	3rd & 17th	

The 24th January 1860.

Latest safe Date of Overland Mails from Calcutta to Bombay, during the Current year.

FROM CALCUTTA.	FROM BOMBAY.	FROM CALCUTTA.	FROM BOMBAY.
Date.	*Date.*	*Date.*	*Date.*
No. 1.	No. 2.	No. 1.	No. 2.
2nd April 1860.	11th April 1860.	27th June 1860.	8th July 1860.
17th " "	26th " "	12th July "	23rd " "
3rd May "	12th May "	27th " "	7th August "
15th "	24th " "	12th August "	23rd " "
27th " "	7th June "	31st " "	11th September "
11th June "	22nd " "	15th September "	26th " "
		1st October "	12th October "
		18th " "	27th " "
		2nd November "	11th November "
		17th " "	26th " "
		3rd December "	12th December "
		18th " "	27th " "

The following revised Memo. of dates of despatch of the China Mails from Bombay, during the year 1860 :—

From Bombay to Galle and China.

16th February.	31st July.
1st March.	16th August.
16th "	31st "
1st April.	16th September.
16th "	1st October.
1st May.	16th "
16th "	31st "
31st "	16th November.
16th June.	1st December.
1st July.	16th "
16th	31st

MEMORANDUM of Countries and Places to which pre-payment of Postage is **COMPULSORY** *per Contract Steamers.*

COUNTRIES AND PLACES.	LETTERS. Not exceeding ¼ oz.	Above ¼ oz. and not exceeding ½ oz.	Above ½ oz. and not exceeding ¾ oz.	Above ¾ oz. and not exceeding 1 oz.	Above 1 ounce & not exceeding 2 oz.	Every ounce after first oz.	BOOKS. Each Packet not exceeding 4 ounces in weight.	Each Packet exceeding 4 oz. & not exceeding ¼ lb.	Each Packet exceeding ¼ lb. & not exceeding 1 lb.	Each Packet exceeding 1 lb. and not exceeding 1½ lb	Each Packet exceeding 1½ lb. & not exceeding 2 lbs.	Each Packet exceeding 2 lbs. and not exceeding 2½ lbs	Each Packet exceeding 2½ lbs. & not exceeding 3 lbs.	NEWSPAPERS OR PRICES CURRENT. Not exceeding 4 oz.	Exceeding 4 oz. and not exceeding 8 oz.	Exceeding 8 oz. and not exceeding 12 oz.	Exceeding 12 oz. and not exceeding 16 oz.
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As P.	Rs. As. P.	Rs. As P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P
United Kingdom *viâ* Marseilles...	0 6 0	0 8 0	0 14 0	1 0 0	0* 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 6 0	0 8 0
Ditto *viâ* Southampton	0 4 0	0 4 0	0 8 0	0 8 0	1 0 0	0 8 0	0 3 0	0 5 6	0 11 0	1 0 0	1 5 6	1 11 0	2 0 0	0 1 6	0 2 0	0 3 0	0 0 0
Malta...	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 3 0	0 5 6	0 11 0	1 0 0	1 5 6	1 11 0	2 0 0	0 1 6	0 2 0	0 3 0	0 4 0
Gibraltar	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 3 0	0 5 6	0 11 0	1 0 0	1 5 6	1 11 0	2 0 0	0 1 6	0 2 0	0 3 0	0 4 0
Ionian Islands (consigned to Corfu *viâ* Malta) ...	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 6	0 2 0	0 3 0	0 4 0
Australian Colonies...	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 9	0 0 0	0 0 0	0 0 0
Mauritius	0 0 0	0 4 0	0 0 0	0 8 0	1 0 0	0 8 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 9	0 0 0	0 0 0	0 0 0
Any British Colony, the route to which does not lie through Great Britain (excepting, Ceylon and Hong-Kong) China (except Hong-Kong)																	
Macao																	
Canton	...	0 4 0	...	0 8 0	1 0 0	0 8 0	...	...	...	...	...	...	...	0 0 9	...	...	...
Manilla...																	
Batavia, Java																	
Bourbon or any Foreign Ports, the route to which does not pass through Egypt																	
Greece *viâ* Alexandria	...	0 8 0	...	1 0 0	2 0 0	1 0 0	..	...	...	..	...	...	..	0 1 6	0 2 0	0 3 0	0 4 0
Alexandria	...	0 8 0	...	1 0 0	2 0 0	1 0 0	...	...	..	..	..	..	..	0 1 6	0 2 0	0 3 0	0 4 0
Cairo	...	0 8 0	...	1 0 0	2 0 0	1 0 0	...	...	...	...	...	...	...	0 0 9	...	...	...
Suez	...	0 8 0	...	1 0 0	2 0 0	1 0 0	..	..	...	...	..	...	...	0 0 9	..	...	...
Great Britain *viâ* Trieste	0 0 0	0 8 0	0 0 1	0 0 2	0 0 1	0 0 1	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 6	0 2 0	0 3 0	0 4 0
Foreign Europe *viâ* Trieste	0 0 0	0 8 0	0 0 1	0 0 2	0 0 1	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 6	0 2 0	0 3 0	0 4 0

Austria	0 0 0	0 8 0	0 0 0	1 0 0	2 0 0	1 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 6	0 2 0	0 3 0	0 4 0
Trieste	0 0 0	0 8 0	0 0 0	1 0 0	2 0 0	1 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 6	0 2 0	0 3 0	0 4 0
Havanna *viâ* Southampton	...	...	...	...	...	...	...	...	...	...	...	...	...	0 2 0	0 3 0	0 4 0	0 5 0
California *viâ* Southampton	...	0 13 0	...	1 10 0	3 4 0	1 10 0	...	...	...	...	...	...	...	0 3 0	0 5 0	0 7 0	0 9 4
Ditto *viâ* Marseilles	0 15 0	1 1 0	2 0 0	2 2 0	4 4 0	0 0 0	...	...	...	...	...	...	...	0 0 0	0 0 0	0 0 0	0 0
Places in Turkey or Syria	...	0 11 6	... *	1 7 0	2 14 0	1 7 0	...	...	...	...	...	...	...	2 oz. 0 1 6	4 oz. 0 2 6	8 oz. 0 4 0	16 oz. 0 7 0
Beyrout	...	0 11 6	..	1 7 0	2 14 0	1 7 0	...	...	...	...	...	...	...	0 1 6	0 2 6	0 4 0	0 7 0
Bagdad	0 0 0	0 11 6	0 0 0	1 7 0	2 14 0	1 7 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 6	0 2 6	0 4 0	0 7 0
Constantinople	0 0 0	0 11 6	0 0 0	1 7 0	2 14 0	1 7 0	...	...	...	...	...	...	...	0 1 6	0 2 6	0 4 0	0 7 0
Jerusalem	0 0 0	0 11 6	0 0 0	1 7 0	2 14 0	1 7 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 6	0 2 6	0 4 0	0 7 0
Madras...	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	4 oz. 0 0 9	0 0 0	0 0 0	0 0
Ceylon	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 9	0 0 0	0 0 0	0 0
Bombay	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 9	0 0 0	0 0 0	0 0
Aden	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 9	0 0 0	0 0 0	0 0
Penang	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 9	0 0 0	0 0 0	0 0
Singapore	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 9	0 0 0	0 0 0	0 0
Malacca	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 9	0 0 0	0 0 0	0 0
Hong-Kong	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 8 0	0 12 0	1 0 0	1 4 0	1 8 0	0 0 9	0 0 0	0 0 0	0 0
United States *viâ* Southampton	0 0 0	0 9 6	0 0 0	1 3 0	2 6 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 6	0 2 0	0 3 0	0 4 0
Ditto *viâ* Marseilles	0 11 6	0 13 6	1 9 0	1 11 0	0 0 0	0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 2 0	0 4 0	0 6 0	0 8 0

* And so on adding 8 annas for every additional ounce or fraction of an ounce, in addition to 2 annas (French Postage) for every additional quarter of an ounce or part of a quarter.

N. B.—Letters and Papers to France or to Foreign Europe through France cannot be pre-paid.

N. B.—Inland Postage is charged, in addition to the above rates, on all Letters and Papers to and from Towns in Foreign Europe, excepting Presidency Towns.

MEMORANDUM of Countries and Places to which pre-payment of Postage is **OPTIONAL** *per Contract Steamers.*

COUNTRIES AND PLACES.	LETTERS.									NEWSPAPERS AND PRINTED PAPERS.				
	Not exceeding ¼ oz.	Above ¼ oz. and not exceeding ½ oz.	Above ½ oz. and not exceeding ¾ oz.	Above ¾ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 1¼ oz.	Above 1¼ oz. and not exceeding 1½ oz.	Above 1½ oz. and not exceeding 1¾ oz.	Above 1¾ oz. and not exceeding 2 oz.	Every ounce after first oz.	Weighing less than 2 ounces.	More than 2 ounces and less than 4 ounces.	More than 4 ounces and less than 6 ounces.	More than 6 ounces and less than 8 ounces.	
	Rs. As. P.	Rs. As. P.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.					
Madras														
Ceylon...														
Bombay...														
Aden														
Penang	0 4 0	0 4 0	0 8	0 8	1 0	1 0	1 0	1 0	0 8					
Singapore														
Malacca														
Hong-Kong														
Spain *viâ* Gibraltar...	0 4 0	0 4 0	0 8	0 8	1 0	1 0	1 0	1 0	0 8					
Canada *viâ* Marseilles	0 11 0	0 13 0	1 8	1 10	2 14	3 0	3 2	3 4	0					
Ditto *viâ* Southampton	0 9 0	0 9 0	1 2	1 2	2 4	2 4	2 4	2 4	1 2					
West Indies (British) *viâ* Marseilles ...	0 9 6	0 11 6	1 5	1 7	2 8	2 10	2 12	2 14	0 0					
Ditto (British) *viâ* Southampton. ...	0 7 6	0 7 6	0 15	0 15	1 14	1 14	1 14	1 14	0 15					
Sardinia *viâ* Malta	0 6 0	0 9 0	0 15	1 2	0 0	0 0	0 0	0 0	0 0	Newspapers, &c., cannot be pre-paid.				
States of Italy (except Tuscany) *viâ* Malta..	0 14 0	1 0 0	1 14	2 0	0 0	0 0		0 0	0 0	0 1 6	0 2 0	0 3 6	0 4 0	

MEMORANDUM of Countries and Places to which pre-payment of Postage is **OPTIONAL** *when Articles are sent by Government or Private Steamers and Sailing Vessels.*

COUNTRIES AND PLACES.	LETTERS BY GOVERNMENT AND PRIVATE VESSELS.						NEWSPAPERS AND PRICES CURRENT BY GOVERNMENT OR PRIVATE VESSELS.				PARCELS WHEN SENT BY GOVERNMENT VESSELS ONLY.					
	Not exceeding ¼ Tolah.	Exceeding ¼ Tolah and not exceeding ½ Tolah.	Exceeding ½ Tolah and not exceeding 1 Tolah.	Exceeding 1 Tolah and not exceeding 1½ Tolah.	Exceeding 1½ Tolah and not exceeding 2 Tolahs.	For every Tolah above 2 Tolahs, or every Fraction thereof.	Not exceeding 4 Tolahs.	Exceeding 4 Tolahs and not exceeding 6 Tolahs.	Exceeding 6 Tolahs and not exceeding 9 Tolahs.	Exceeding 9 Tolahs and not exceeding 12 Tolahs.	Not exceeding 100 Tolahs.	Exceeding 100 Tolahs and not exceeding 200 Tolahs.	Exceeding 200 Tolahs and not exceeding 300 Tolahs.	Exceeding 300 Tolahs and not exceeding 400 Tolahs.	Exceeding 400 Tolahs and not exceeding 500 Tolahs.	Exceeding 500 Tolahs and not exceeding 600 Tolahs.
	As. P.	As. P.	As. P.	As. P.	As. P.	As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Arracan																
Madras																
Moulmein																
Pegu Provinces																
Penang	0 6	1 0	2 0	3 0	4 0	2 0	0 1 0	0 2 0	0 3 0	0 4 0	0 8 0	1 0 0	1 8 0	2 0 0	2 8 0	3 0 0
Singapore																
Malacca																
Rangoon																
Aden																

N. B.—One Anna Ship Postage will be realized on each Letter from the Receiver when conveyed by a Private Vessel.

MEMORANDUM of Countries and Places to which pre-payment of Postage is COMPULSORY *when Articles are sent by Government or Private Steamers and Sailing Vessels.*

COUNTRIES AND PLACES.		LETTERS.						NEWSPAPERS AND PRICES CURRENT.			
		Not exceeding ¼ Tolah.	Exceeding ¼ Tolah and not exceeding ½ Tolah.	Exceeding ½ Tolah and not exceeding 1 Tolah.	Exceeding 1 Tolah and not exceeding 1½ Tolahs.	Exceeding 1½ Tolahs and not exceeding 2 Tolahs.	For every Tolah above 2 Tolahs, or every fraction thereof.	Not exceeding 4 Tolahs.	Exceeding 4 Tolahs and not exceeding 6 Tolahs.	Exceeding 6 Tolahs and not exceeding 9 Tolahs.	Exceeding 9 Tolahs and not exceeding 12 Tolahs.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Hong-Kong	Indian Rates of Postage.										
Macao											
Canton											
Manilla											
Batavia											
Labuan											
Australian Colonies		0 0 6	0 1 0	0 2 0	0 3 0	0 4 0	0 2 0	0 1 0	0 2 0	0 3 0	0 4 0
Mauritius											
Bourbon											
Cape of Good Hope											
St. Helena											
France											
United States											
West Indies											
London Great Britain...		¼ oz. 0 4 0	1 oz. 0 8 0	2 oz. 1 0 0	3 oz. 1 8 0	4 oz. 2 0 0	For every oz. after 1 oz. 0 8 0	4 oz. 0 0 9			

No. 1027.

The 9th July 1859.—Parcels or Book Packets cannot be sent by Private Ships through the Post Office.

Notice.

THE Inland Postage on letters, &c., posted for despatch by the After-Packet must be prepaid, such letters, &c., as do not bear the Inland Postage or are insufficiently stamped with the After-Packet Postage, will be detained and forwarded by the next Steamer.

RATES OF POSTAGE

to be collected upon Letters forwarded through the United Kingdom, addressed to the under-mentioned Colonies and Foreign Countries.

Upon Letters for those places marked, Pre-payment is compulsory.*

NOTE.—The French transit rate of two annas per quarter ounce must be collected, *in addition*, upon all Letters sent to the United Kingdom, *viâ* Marseilles.

COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet *viâ Southampton.*			COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet *viâ Southampton.*			COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet *viâ Southampton.*		
	R.	A.	P.		R.	A.	P.		R.	A.	P.
*Africa, West Coast of...	0	7	6	Hanover	0	9	6	Russia	0	12	0
*Ascension	0	7	6	*Hayti...	0	7	6	St. Helena	0	7	6
Austria	0	9	6	Hesse...	0	9	6	*Sandwich Islands	0	13	0
Belgium	0	6	0	Holland	0	6	0	Saxe Altenburg	0	9	6
Belize, Honduras ...	0	7	6	Homburg, Hesse ...	0	9	6	Saxe Coburg Gotha	0	9	6
Bermuda	0	7	6	Larnaca	0	13	0	Saxe Meiningen	0	9	6
*Bolivia	1	3	6	Lauenburg	0	11	0	Saxe Weimar	0	9	6
*Brazil	0	11	6	Lippe Detmold... ...	0	9	6	Saxony...	0	9	6
Bremen	0	9	6	Lubeck	0	9	6	Schaumburg Lippe	0	9	6
Brunswick	0	9	6	*Martinique	0	7	6	Schwartzburg Rudoldstadt..	0	9	6
*Buenos Ayres	0	7	6	Mecklenburg	0	9	6	Schwartzburg Sonderhausen.	0	9	6
*California	0	13	0	*Mexico	1	5	0	Seres	0	9	6
Cape of Good Hope ...	0	7	6	*Monte Video	0	7	6	*Surinam	0	7	6
Canada...	0	9	0	Nassau (Germany) ...	0	9	6	Sweden	0	13	6
*Canary Islands	0	7	6	*Natal	0	7	6	Tchesme	0	13	0
*Chili	1	3	6	*New Granada	0	11	6	Tenedos	0	13	0
*Costa Rica...	1	5	0	*Norway	0	15	0	*Turkey (Europe) except the			
*Cuba	0	15	6	New Brunswick ...	0	7	6	places specified...	0	9	6
*Curacoa	0	7	6	Newfoundland	0	7	6	*United States	0	9	6
Denmark	0	11	0	Nova Scotia	0	7	6	*Venezuela	0	11	6
*Ecuador	1	3	6	Oldenburg...	0	9	6	West Indies (British)	0	7	6
*Falkland Islands ...	0	7	6	*Oregon	0	13	0	West Indies (Danish)	0	7	6
Frankfort	0	9	6	*Peru...	1	3	6				
Gold Coast	0	7	6	Poland	0	12	0				
*Grey Town...	0	7	6	*Porto Rico	0	14	0				
*Guadaloupe	0	7	6	Prince Edward Island	0	7	6				
*Guatemala	0	7	6	Prussia	0	9	6				
Hamburgh	0	9	6	Reuss	0	9	6				

OFFICE OF THE DIRECTOR-GENERAL OF THE POST OFFICE IN INDIA,
January 1st, 1859.

THE following Conditions are to be observed in sending Book-Packets by Post:—

1st.—The Postage must be pre-paid in full, by means of Postage Stamps affixed outside the Packet on its cover.

2nd.—Every Packet must be sent either without a cover, or in a cover open at the ends or sides, so as to admit of the enclosures being removed for examination.

3rd.—The Packet may contain any number of separate books or other publications, prints or maps, and any quantity of paper, parchment or vellum (to the exclusion, however, of letters whether sealed or open) and the books or other publications, prints, maps, &c., may be either printed, written or plain, or any mixture of the three. Further, all legitimate binding, mounting, or covering of a book, publication, &c., or of a portion thereof, will be allowed, whether such binding, &c., be loose or attached; as also rollers in the case of prints or maps, markers (whether of paper or otherwise) in the case of books; and in short whatever is necessary for the safe transmission of literary or artistic matter or usually appertains thereto.

4th.—The Packet must not contain any letter, closed or open, or any enclosure sealed or otherwise closed against inspection, nor must there be any letter, or any communication of the nature of a letter, written or printed in any such Packet or on its cover. Entries, however, merely stating who sends the book, &c., or to whom it is given, are not regarded as a letter.

5th.—No Book-Packet can be received if it exceeds two feet in length, width, or depth.

6th.—Any Packet which shall not be open at the ends or sides, or shall have any letter or any communication of the nature of a letter written or printed in it or upon its cover will be charged with Letter Postage.

7th.—If a Packet be found to contain any letter, whether closed or open, or any enclosure sealed or otherwise closed against inspection, or any other unauthorized enclosure, the letter or enclosure will be taken out and forwarded to the address on the Packet, charged with full Postage as an unpaid letter together with an additional Book-rate; that is, with the Postage chargeable on a Book weighing not more than half a lb the remainder of the Packet, if duly pre-paid with Stamps, will then be forwarded to its address.

8th.—If a Packet be not sufficiently pre-paid with Stamps but nevertheless bear Stamps equal to a single Book-rate, it will be forwarded charged with the deficient Book-Postage together with an additional Book-rate; but any Packet which shall not bear Postage Stamps equal to a single Book-rate will be detained and charged with the Letter Postage.

9th.—No Book-Packet weighing more than three lbs can be sent to or from the East Indies or to New South Wales.

10th.—The Colonial Book-Post extends to those Colonies only which are so marked in the Table of Colonial and Foreign Postage.

11th.—In no case can a Book-Packet be sent to the Colonies (except at the letter rate of Postage,) through a Foreign Country.

Special Notice is directed to the subjoined Clauses of Rules, the want of attention to which has occasioned the Post Office much inconvenience.

2nd.—A separate instruction will be required for every change of address, and no instruction will be attended to for more than three months after its receipt.

3rd.—Under Section XXIII. of Act XVII. of 1854, Forward Postage will be charged in addition to all other Postage due or paid thereon upon every letter without exception, which may be re-directed in any Post Office. For example, if a letter posted in Calcutta and addressed to Hooghly is, under instructions which may have been received from the addressee, re-directed in the Calcutta Post Office and sent to Barrackpore, Forward Postage will be charged in addition to the Postage which would have been due, had the letter been despatched to Hooghly according to its original address.

4th.—The practice of giving instructions to the Officers of the Post Office to intercept and re-direct letters, not only imposes much labor upon them, but in large Offices seriously retards the delivery and despatch of the Mails. A register of instructions regarding changes of address will be kept in every Post Office, but it must be understood, that it is impossible to guarantee that they shall be attended to, except in the case of letters received for delivery.

There is only one delivery of letters at the General Post Office on Sundays, and Banghy Parcels are neither received nor despatched on that day.

Letters and Newspapers despatched to and from the United Kingdom by private Vessels are liable to the following rates of Postage which must be pre-paid by Stamps :—

	Rs.	As.	Pie.
Letters not exceeding ½ oz. in weight	0	4	0
Ditto exceeding ½ oz. but not exceeding 1 oz.	0	8	0

And so on adding 8 annas for each oz. or fraction thereof which includes Inland Postage.

Newspapers not exceeding 4 oz. in weight, 2*d.* or 10 pie must be pre-paid in cash, and no Inland Postage is required upon such papers.

Parcels conveyed by the above opportunity for the United Kingdom are liable to Letter rates of Postage.

Notice.

The following Extract of an Order of the Government of India, No. 884, of the 13th July 1855 :—

"No Public Officer is authorized to send Covers on the Public Service by Post, without payment of Postage, unless he is at the time on active duty and in charge of the Office by virtue of which the privilege is enjoyed. All letters superscribed as 'on the Public Service only' must, even though the Postage thereon be not paid, be received and opened by the Officer to whom they are addressed, but if any such, or partially paid letter so superscribed, and addressed to any Officer except a Secretary to Government be found when opened, to relate to the private affairs of the Sender, the Postage will be debited to him and he will be further liable to be dealt with under Section XLVII., Act No. XVII. of 1854.

His Honor in Council further directs that unpaid or insufficiently paid letters addressed to any such Officer or Department and not superscribed "on the Public Service only" be refused, or if opened that it be at the risk and cost of the opener."

Letters arriving at the Presidency Towns, by Mail Steamers will be immediately sorted for delivery according to the address alone, without any reference to instructions which may have been received regarding change of address; such changes will be left to be discovered by the Delivery Officers, and be corrected in the forward and unclaimed Departments of the Office.

Forward Postage will be charged in addition to all other Postage due or paid thereon, upon every letter, without exception, which may be re-directed in the Post Office.

Letters, &c., received by the Steamer will be delivered at the Window of the Post Office only to parties who have registered their names. Applications to the Post Office on the day of the Steamer's arrival to intercept and re-direct letters, &c., cannot be attended to, as they are found not only to impose much labour but seriously retard the delivery and despatch of the Mails.

All Banghy Parcels being registered before despatch it is needless to have a Banghy Parcel specially registered by payment of the Fee of 4 annas as no additional precaution can be taken of a specially Registered Parcel which is not taken in the case of every ordinary Banghy Parcel.

Under the orders of Government, no fourth delivery of letters by the Post Office is allowed. Mails which are received by Steamers from Suez at so late an hour in the day as not to admit of the letters being taken out for delivery by 6 P. M. are detained till the following morning, but parties who have registered their names under the usual fee, are entitled to receive their letters and Marseilles Newspapers so soon as the Mails are sorted, and which is generally about 2½ hours after receipt of the Mail, at the Post Office.

The order exempting Officers with the Army from the payment of forward Postage will cease to have effect from the 1st May 1860, by the Orders of Government.

Forward Newspapers.—Extra or Forward Postage is chargeable on every Newspaper re-directed at the Post Office of original address and forwarded to another Post Office.

Mails for Akyab, Rangoon and Moulmein are made up on the 3rd and 19th of each month, for transmission by the Contract Steamers or by Government Vessels, which sail on the morning of the 4th and 20th, unless the Contractors choose to postpone the departure for 48 hours, of which they have the power on making a requisition.

Notice.

No. 8189.

On Letters and Newspapers sent in the Alexandria Packet for Jaffa, Jerusalem, Bagdad, Beyrout, Constantinople, and other places in Turkey or Syria, the following rates of Postage must be pre-paid :—

For Letters.

	Rs.	As.	P.
When not exceeding half an ounce ...	0	11	6
When above half an ounce and under one ounce	1	7	0
When above one ounce and not exceeding two ounces	2	14	0

For Newspapers.

When not exceeding two ounces ...	0	0	9
When exceeding two ounces and under four ounces	0	1	6
When exceeding four ounces and under eight ounces	0	3	0
When exceeding eight ounces and under 1lb	0	6	0
When exceeding 1lb and under 1½lb ...	0	8	0

The above rates are those chargeable upon letters and papers posted at the Presidency Towns of Calcutta, Madras and Bombay. On letters and papers posted in the interior, as also when posted at Calcutta or Madras for transmission *viâ* Bombay, Indian Inland Postage must be pre-paid in addition to the above rates.

Notice.

No. 8199.

Letters for all the States of Italy, (except Tuscany), may in future be pre-paid in India, and if pre-paid, will be sent in the Malta Mail for direct despatch from that place to Italy. Newspapers may be similarly sent.

The rates of Postage are as follows :—

On Letters	To Sardinia.			To any other State of Italy, except Tuscany.		
Weighing less than ¼ of an ounce	0	6	0	0	14	0
More than ¼ of an ounce, but less than ½ an ounce	0	9	0	1	0	0
More than ½ an ounce, but less than ¾ of an ounce ...	0	15	0	1	14	0
More than ¾ of an ounce, but less than 1 ounce... ...	1	2	0	2	0	0

The above rates comprise the Indian Postage as well as the British and Foreign Postage.

On Newspapers and Printed Papers	To Sardinia.	To any other State of Italy, except Tuscany.		
Weighing less than 2 ounces...	Newspapers, &c., to Sardinia cannot be prepaid.	0	1	6
More than 2 ounces, less than 4 ounces ...		0	2	0
More than 4 ounces, less than 6 ounces ...		0	3	6
More than 6 ounces, less than 8 ounces ...		0	4	0

In addition to the above rates on Newspapers and Printed Papers, Inland Indian Postage must be paid on all papers posted elsewhere than at the Post Offices of Calcutta, Madras and Bombay, and likewise on all papers posted in Calcutta or Madras when they are intended for transmission *viâ* Bombay.

Unpaid Letters for Tuscany and Unpaid Letters for any other part of Italy, (except Sardinia) will be forwarded as heretofore *through France*.

For Sardinia, Unpaid Letters as well as Paid Letters, will be sent in the Mail for Malta.

Upon *Unpaid* Letters for any part of Italy, except Sardinia, Indian Inland Postage must be paid, as heretofore, according to the Indian Scale of weight, *vide* Section XIX. of Act XVII. of 1854.

No. 2780.

Notice.

THE Public are hereby informed, that it has been arranged with the Ceylon Government that, from the 1st of August next, 3*d.* or 2 annas will be levied on each letter weighing ½ oz. sent from India to any part of Ceylon by land, and that such letters will be delivered free of any additional charge.

Letters posted in Ceylon and forwarded by land will, in the same manner, be charged 3*d.* or 2 annas per ½ oz., and they will be delivered in any part of India free of any additional postage.

All such Letters must be pre-paid, otherwise they will be treated as unclaimed.

The 23*rd July* 1859.

Letters forwarded through the United Kingdom to Buenos Ayres or to any other part of the Argentine Consideration or to the Republic of Paraguay, the correspondence for which is forwarded in the Mails for Buenos Ayres, the sum of seven annas six pie must be pre-paid on a Letter not exceeding half an ounce in weight.

To the above rate, the French Transit rate of two annas the quarter ounce to be added when forwarded *viâ* Marseilles.

ALL Letters, Newspapers and Printed Papers, addressed to Portugal, Madeira, the Azores, the Cape de Verd Islands, and other Portuguese Possessions on the Coast of Africa, will in future be sent in the Mail for Gibraltar, and all such correspondence will be charged with only the Indian Inland rate of Postage, which must be pre-paid.

Letters sent *viâ* Southampton to Monte Video or any other part of the Republic of the Uruguay, will in future be charged 11*d.* or 7ans. 6 pie per half Ounce, and when such letters are intended to be forwarded *viâ* Marseilles, an additional charge of 3*d.* or 2 annas per quarter Ounce will be made.

The above rates must in all cases be pre-paid.

NOTICES ISSUED BY THE OFFICIATING DIRECTOR-GENERAL.

THE Public are hereby informed that, under an arrangement between the Secretary of State for India and Her Majesty's Post-Master General, an additional charge of one Penny will be levied from the 1st of January 1860, upon all single Newspapers and Prices Current sent from the United Kingdom to any part of India, or from any part of India to the United Kingdom *viâ* Southampton.

The total Postage upon each Newspaper is as under:—

		Viâ Southampton. R.	As.	P.
On a Newspaper not exceeding 4 Ounces in weight ...	... 2*d.* or	0	1	6
On a Newspaper above 4 Ounces and under 8 Ounces in weight ...	... 3*d.* „	0	2	0
On a Newspaper above 8 Ounces and under 12 Ounces in weight.. ...	... 4*d.* „	0	3	0

The Postage of 3*d.* or 2 annas hitherto levied on each Newspaper not exceeding 4 Ounces in weight sent *viâ* Marseilles remains unaltered.

All Newspapers posted on or after the 1st of January 1860, which may be insufficiently paid, but upon which one Penny or a single Newspaper rate of Postage has been paid will be forwarded charged with the deficiency of Postage, and a fine of one Penny or nine Pies.

Pre-payment must be made as now by Stamps.

CALCUTTA,
The 10*th September* 1859.

NOTICES ISSUED BY THE POST-MASTER GENERAL OF BENGAL.

UNDER instructions from the London General Post Office, all letters to Greytown or any other part of the Republic of Nicaragua, or any part of the Mosquito Territory for transmission through the United Kingdom by way of Southampton will in future be charged at the reduced rate of 11*d.* or 7 annas 6 pie for a Letter not exceeding half an ounce in weight; whenever such letters are sent *viâ* Marseilles an additional postage of 3*d.* or 2 annas per quarter ounce should be charged.

The above mentioned postage must in all cases be paid in advance.

The 30*th September* 1859.

UNDER instructions from the London General Post Office, letters for Spain will in future be sent in the Mails for Gibraltar and they will be charged with Steam Postage according to the following rates :—

Not exceeding ½ ounce 6*d*. or 4 annas, exceeding ½ ounce and not exceeding 1 ounce, 1 shilling or 8 annas, and so on 1 shilling or 8 annas for every additional ounce or any fraction of an ounce.

The payment of Steam Postage upon all such Letters is optional, but whenever they may be posted in the Mofussil, the Indian inland postage must be pre-paid by Stamps.

The 30*th September* 1859.

LETTERS sent by, or addressed to Soldiers and Seamen may be forwarded on payment of a British rate of one penny to any part beyond Sea, with which there is a communication by means of British Mail Packets.

When, however, such letters pass through a Foreign Country, the transit rate due to each Country must be paid upon them, in addition to the British rate of one penny, and the following Table shows the amount of the transit in each of the instances specified :—

Soldier's or Seamen's Letter sent to or from		Amount of the Foreign Transit rate to be paid in addition to the British rate of one penny.			
		When not exceeding ¼ ounce.		Above ¼ oz. and not exceeding ½ ounce.	
		s.	*d.*	*s.*	*d.*
Panama or any other Place on the Pacific side of new Granada, Valparaiso, or any other place in Chilli ...	Panama	0	6	0	6
Callas or any other place in Peru ...					
Vancouver's Island ... or British Columbia ...	New York and Panama	0	5	0	5
	St. Thomas and Panama	1	4	1	4
Canada ...	United States	0	2	0	2

CALCUTTA,
21*st October* 1859.

Notice.

No. 7562.

UNDER instructions from the Secretary of State for India, an additional charge of one Penny will be levied from this date upon all single Newspapers and Prices Current conveyed *viâ* Egypt to the United Kingdom, through the United Kingdom, or to places between Egypt and the United Kingdom, such as Malta, Gibraltar, Corfu, Ionian Islands, Trieste, &c.

The total postage upon such Newspapers is as under :—

VIA EGYPT.

	d.	*a.*	*pie.*
On a Newspaper not exceeding 4 ounces in weight	2 or	1	6
On a Newspaper above 4 ounces and under 8 ounces in weight	3 „	2	0
On a Newspaper above 8 ounces and under 12 ounces in weight	4 „	3	0

Pre-payment must be made by Stamps.

The above Rules do not apply to Newspapers for France and Spain, or for transmission through France and Spain.

CALCUTTA,
The 18*th January* 1860.

C. K. DOVE,
Post-Master General of Bengal.

Rates of Postage on pre-paid Inland Letters.

If not exceeding in weight.		Postage.		No. of Rates.
One quarter Tolah	...	Half an Anna	...	One rate.
Half a Tolah	...	One Anna	...	Two rates.
One Tolah	...	Two Annas	...	Four rates.
One and half Tolah	...	Three Annas	...	Six rates.
Two Tolahs	...	Four Annas	...	Eight rates.

For every Tolah in weight above two Tolahs two additional annas, and every fraction of a Tolah shall be charged as one additional Tolah.

Rates of Postage on Newspapers, Pamphlets and other printed or Engraved Papers and Proof Sheets sent by Letter Mail.

Newspapers, Pamphlets, &c., printed in India.				Imported Newspapers, Pamphlets, &c.			
Not exceeding in weight.		Postage.		Not exceeding in weight.		Postage.	
Four Tolahs	...	One Anna	...	Six Tolahs	...	One Anna.	
Six Tolahs	...	Two Annas	...	Twelve Tolahs	...	Two Annas.	
Single Postage being added for every additional three Tolahs, fraction of three Tolahs being charged as three Tolahs.				Single Postage being added for every additional six Tolahs, fraction of six Tolahs being charged as six Tolahs.			

NOTICES ISSUED BY THE DIRECTOR-GENERAL OF THE POST OFFICE OF INDIA.

FROM this date Letters addressed to Hong-Kong and other places in China, at which there is a British Post Office, can be registered in India, under the same rules and on payment of the same fee, *i. e.*, four annas as is payable on letters registered for Great Britain.

The 31*st January* 1860.

Notice.

THE Public are hereby informed, that it is most probable that an Express Packet will be made up in London for despatch by the Bombay Marseilles Mail which will leave England on the 3rd of April 1860. On the arrival of the Mail Steamer at Bombay, an Express will be despatched to Calcutta, Madras and Lahore, (*viâ* Agra). Letters may be posted for despatch by Express to any Station in India, and will be forwarded by Express to the Post Office on the above-mentioned line, which is nearest to their destination, from thence they will be sent by the first ordinary Mail.

Every Letter or Newspaper posted in England for despatch by Express must be registered and pre-paid, the registry fee is charged in addition to the ordinary and Express Postage.

Express Postage will be levied in addition to ordinary postage at the rate of two Shillings for every quarter of an ounce on Letters, and two Shillings for every four ounces in the case of Newspapers.

The 21*st February* 1860.

Notification.—The Hon'ble the President in Council is pleased to direct the following additions to be made to List No. II., published under date the 29th September 1854, of parties authorized to send letters and *Official Gazettes bonâ-fide* and *exclusively* on the Public Service, relating to the business of their respective Departments, without actual payment of postage, but only to the authorities herein after named, *viz.* :—

The Head Clerk of the Chief Engineer's Office at the several Presidencies ...	To Officers of the Public Works Department in their respective Presidencies.

No. 5004.

The 30th March 1860.—The Public are informed that the Bombay Mail Packet to Calcutta of the 21st February is reported to have been lost near Bombay between Kampoolee and Kandara.

The contents of the Mail Packet for Calcutta were 133 Letters, 57 Newspapers, and 13 Registered Letters to the following address :—

No. 564, Elias Isaac, Esquire.
" 565, Suleman Molidina.
" 566, Audum Ally.
" 567, Monsieur F. Santyves.
" 570, Mooltan Chand Dohab.
" 571, Ezekiel Judah, Esquire.
" 572, Ramjee Hurruck Chand, Esquire.
" 573, Hajee Zacaria Mohamed and Co.
" 574, Messrs. Hormusjee, Bamanjee, Cama and Co.
" 577, Manager, Agra and United Service Bank, Limited.
" 578, Messrs. Nanjee, Jaicron and Co.
" 580, Messrs. Moolchand, Premjee and Co.
" 582, Moolchand Premjee.

No. 4990.

The 30th March 1860.—Parcels exceeding 40 tolas in weight for Stations named in the margin, cannot be received for despatch at this Office by Banghy, there being no Banghy Establishment on that line of road.

Diamond Harbour.
Kedgeree.
Contai.

No. 5034.

The 30th March 1860.—The Public are informed that the Parcel Vans, which run daily between Raneegunge and Benares, will in future convey Passengers at the under-mentioned rates :—

For each Passenger

From Raneegunge to Burhee	...	...	...	Rupees	11	10	0
" " " Sherghotty	...	...	...	"	15	12	0
" " " Dherei	...	...	...	"	19	14	0
" " " Sasseeram	...	...	...	"	20	14	6
" " " Benares	...	...	...	"	28	5	0

2. Four Passengers can be taken on the Vans daily, excepting Mondays, when eight seats may be engaged.

3. Each Passenger will be allowed to carry ten seers of Baggage, but nothing in excess of that weight will be permitted.

4. The Vans will leave Raneegunge daily at 4 A. M. They are not adapted for the conveyance of Europeans.

HOME DEPARTMENT.

No. 492.

POST OFFICE.

Fort William, the 9th March 1860.

Notification.—In modification of the Notification from this Department, dated the 25th May 1855, published in the *Calcutta Gazette* of the 2nd June 1855, and in further modification of Section VII. of Act XVII. of 1854, the Hon'ble the President in Council is pleased, under the authority vested in him by Section XXV. of the said Act, to direct that, on and after the 1st May 1860, the postage on every Newspaper, Pamphlet or other printed or engraved Paper, whether the same be imported or not imported, shall be one anna if not exceeding six tolahs in weight, and that one additional anna shall be charged for every additional six tolahs or fraction of six tolahs.

His Honor in Council is also pleased, under Section XXI. of Act No. XVII. of 1854, to direct that, on and after the 1st May aforesaid, no Newspaper or other article on which postage is chargeable under Section VII. of Act XVII. of 1854, shall be forwarded by Post, unless at least one rate of postage shall be prepaid by a Stamp or Stamps; and if any Newspaper or other article above referred to shall be posted, having affixed thereto a postage Stamp or Stamps, the value of which shall be equal to or more than a single rate of postage, but less than the full rate of postage to which such Newspaper or other article is liable, such Newspaper or other article shall be forwarded and the deficient postage shall be charged upon delivery together with the addition of single rate of postage, or one anna, over and above the deficient postage.

(Signed) W. GREY,
Secy. to the Govt. of India.

HOME DEPARTMENT.

No. 550.

Fort William, the 16th March 1860.

Notification.—In modification of the Notification, No. 492, dated the 9th instant, the President in Council, with a view to obviate the inconvenience which it has been represented will arise from the enforcement on so early a date as the 1st of May next of the provision respecting pre-payment of postage on Newspapers, Pamphlets and other printed Papers, is pleased to order that so much of the Notification as relates to pre-payment of the postage on Newspapers, Pamphlets and other printed Papers, shall not take effect until the 1st of January 1861.

NOTICES ISSUED BY THE POST-MASTER GENERAL OF BENGAL.

No. 8671.

NOTICE is hereby given, for the information of the Public, that Post Offices have been established at the Stations noted in the margin.

Gooskarah—is situated on the Railway Line between Burdwan and Beddiah, 20 miles from Burdwan.
Pakoor—is 14 miles to the North-West of Orungabad.
Synthia—is in the District of Beerbhoom, about 11 miles from Sooree.
Bholepore—is situated on the Railway Line between Burdwan and Synthia, 34 miles from Burdwan.
Ungool—on the line from Cuttack to Sumbulpore, about 60 miles from Cuttack.
Assaloo—in the District of Cachar, about 50 miles North of Cachar.
Dowlutkhan—in the District of Bhulloosh, about 38 miles from Bhulloosh.
Peerpointee—in the District of Bhaugulpore, 34 miles from Bhaugulpore.
Deoghur—in the Santal Pergunnahs, about 50 miles from Nya Doomka.
Sathkerah—in the District of Baraset, 43 miles from Baraset.

CALCUTTA,
The 5th March 1860.

Indian Inland Postage must be pre-paid on all Letters and Newspapers posted for despatch to any place beyond the Territories under the Government of the East India Company; if not paid or insufficiently paid, such Letters, &c., must be treated as unclaimed.

No Letter or other article can be despatched to any place not withing the Territories under the Government of the East India Company, unless the full amount of Inland Postage is pre-paid.

List showing the hour of Daily Mails despatched from Calcutta Post Office.

Stations.	How conveyed.	Latest hour of receiving letters for the aforementioned Stations.	Stations	How conveyed.	Latest hour of receiving letters for the aforementioned Stations.
Howrah ...	Train	7¾ A. M.	Serampore ...	Train	6 P. M.
Bally ...			Chandernagore ...		
Connagur ...			Hooghly ...		
Barrackpore ...			Bood Bood ...		
Serampore ...			Pundooah ...		
Chandernagore ...			Burdwan ...		
Hooghly ...			Pannagur ...		
Pundooah ...			Raneegunge ...		
Bood Bood ...			Shergotty ...		
Burdwan ...			Ghazeepore ...		
Raneegunge ...			Chunar ...		
Bancoorah ...			Patna ...		
Pannagur ...			Gya ...		
			N. W. Line ...		
Bally ...	Runner	9¾ A. M.	Nuddeah ...		
Howrah ...			Berhampore Line...		
Barrackpore ...	Ditto	11¾ A. M.	Midnapore ...	Runner	6 P. M.
Serampore ...			Tumlook ...		
Dum Dum ...	Ditto	¾ P. M.	Dabra ...		
Howrah ...	Ditto	2¾ P. M.	Kedgeree ...	Ditto	6 P. M.
Bally ...			Madras & Ganjam		
			Balasore ...		
Bally ...	Train	4 P. M.	Hooldee ...		
Connagur ...			Dacca ...		
Barrackpore ...			Jessore ...		
Serampore ...			Ellipore ...		
Chandernagore ...			Cnythia ...	Train	6 P. M.
Hooghly ...			Bheelpore ...		
Pundooah ...			Ghoskhara ...		

MEMORANDUM shewing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 26th of January 1860, and the time occupied in sorting the Letters and Papers for delivery.

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.		
						Southampton.	Marseilles.		Southampton.	Marseilles.	Total.
Bentinck	7th March 1860, at 3¼ P. M.	4¼ P. M.	6¾ P. M.	7½ P. M.	2 H. 30 M.	4	3	7	35	20	55
Total.											7
										Total	62
										France	2
										Hong-kong	1
										Singpore	1
										Ceylon	1
										Madras	3
										Malta	1 Bag.
										Alexandria	1 "
										Suez	2 Packets.
										Aden	1 "
										Penang	1 "
										Bombay	1 "
										Gibralter	1 "
										Total	78

The 8th March 1860.

MEMORANDUM shewing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 10th of February 1860, and the time occupied in sorting the Letters and Papers for delivery.

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.		
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.
Simla ...	11th Mar. 1860, at 6 P. M.	6¾ P. M.	9¼ P. M.	9¾ P. M.	2 hours 30 m.	4	2	6	39	19	58
											6
										Total	64
										France	2
										Aden	2
										Mauritius	1
										Galle	1
										Madras	1
										Alexandria	1 Bag.
										Malta	1 "
										Aden	1 "
										Suez	1 Packet.
										Gibralter	1 "
										Galle	2 "
										Madras	1 "
										Cape	1 "
										Bombay	1 "
										Australia	11 "
										Ditto	6 Bags
										Total	98

The 12th March 1860.

IT is hereby notified that, unless marked for particular Ships, all Letters received at the General Post Office between the 1st to the 31st March 1860, both dates inclusive, were despatched by the undermentioned Vessels which sailed from Calcutta, on dates specified:—

Letters received on dates from and to	By what Ship despatched.	Bound to	REMARKS.
1st to 4th Mar. 1860	Steamer *Baltic* ...	Akyab, Rangoon and Moulmein ...	Left Town on the 5th March 1860.
5th to 19th ditto ...	„ *Burmah* ..	Ditto ..	Left Town on the 20th ditto.
20th to 31st ditto ..	„ *Baltic* ...	Ditto ..	Will sail on the 4th proximo.
1st to 21st ditto ..	„ *Lightning* ...	Singapore and China ..	Left Town on the 22nd March 1860.
22nd to 24th ditto ..	„ *Lancefield* ...	Ditto ...	Left Town on the 25th ditto.
1st to 24th ditto ..	„ *Ditto* ...	Penang ..	Left Town on the 25th ditto.
25th to 28th ditto ...	„ *Viscount Canning*	Penang, Singapore and Hong-Kong ...	Left Town on the 29th ditto.
1st to 31st ditto ..	Ship *Mary Pleasant* .	Melbourne ..	Expected to leave immediately.
1st to 5th ditto ..	„ *Mayaram Dayaram* ...	Mauritius ...	Left Town on the 6th March 1860.
6th to 13th ditto ..	„ *Lady Harriett* ..	Ditto ...	Left Town on the 14th ditto.
14th to 16th ditto ..	„ *Maharatta* ..	Ditto ...	Left Town on the 17th ditto.
17th to 22nd ditto ..	„ *Futtle Rohoman*	Ditto ...	Left Town on the 23rd ditto.
1st to 3rd ditto ..	Steamer *Fire Queen* ..	Port Blair ..	Left Town on the 4th ditto.
4th to 20th ditto ..	Ship *Day Dream* ..	Ditto ...	Left Town on the 21st ditto.
21st to 31st ditto ...	Steamer *Fire Queen* ...	Ditto ..	Will sail in a few days.

No. 5104.

The 5th April 1860.—The following Notice is hereby given to parties holding window delivery Tickets:—

If letters are not called for at the window when the general delivery is made, they will be sent out for distribution through the Office Letter Carriers at the following delivery.

Printed and Published for the Government by THOMAS JONES, *at the Office of the Bengal Secretariat Calcutta.*

SUPPLEMENT TO

The Calcutta Gazette.

SATURDAY, APRIL 7, 1860.

Fort William,

CUSTOMS DEPARTMENT,

THE 4TH APRIL 1860.

NOTICE is hereby given, that the Lieutenant-Governor of Bengal, under the Authority conferred on him by Section III. Act XVI. of 1837, has this day approved and established the following revised Table of Fixed Valuations for the Articles therein mentioned of Import and Export, and that the said respective Values shall, from this date, be the Valuations of the said Articles for Assessment of Customs Duty thereon at the Ports of this Presidency, until further Notice.

By Order of the Lieutenant-Governor of Bengal,

A. R. YOUNG,
Secy. to the Govt. of Bengal.

IMPORT TARIFF.

NAMES OF ARTICLES.		Rate of Valuation.	R.	A.	P.
Akurkura or Pellitory	per md.		15	0	0
Aloes	do.		12	0	0
Almonds	do.		12	0	0
Aloe Wood	per seer		5	0	0
Alum	per md.		2	8	0
Ambergris	per tola		6	0	0
Aniseed Star	per md.		16	0	0
Antimony	do.		10	8	0
Arsenic, White	do.		12	0	0
Ditto, Yellow	do.		10	0	0
Ditto, Red	do.		16	0	0
Ditto, Orpiment	per seer		0	8	0
Ditto, ditto, from China	per md.		10	0	0
Asafœtida (Hing)	do.		40	0	0
Ditto (Hingra)	do.		7	0	0
Animal Charcoal	do.		5	8	0
Bark Quercitron	per md.		10	0	0
Beads, Common	per lb		0	4	0
Ditto, Seed	do.		0	12	0
Ditto, Red	do.		0	12	0
Ditto, Small, Scarlet and Red	do.		0	15	0

NAMES OF ARTICLES.		Rate of Valuation.	R.	A.	P.
Beads, Glass, White and Colored	per 1000 Beads		0	8	0
Ditto, China	per box of 1 Peeul		40	0	0
B'dellium	per md.		6	0	0
Bedannah, or Quince Seed	do.		30	0	0
Betlenut	do.		3	4	0
Blacking, Quarts	per doz.		4	8	0
Bottles, Wine Quarts, British	per 100		8	0	0
Ditto, Pints, British	do.		7	8	0
Ditto, Wine, Foreign	do.		3	8	0
Ditto, Soda-water, Glass	do.		8	0	0
Ditto, ditto, Stone	do.		2	0	0
Brimstone, rough	per md.		3	8	0
Ditto, Roll	do.		4	0	0
Ditto, Flour not Medicinal	do.		5	0	0
Bugloss	do.		8	0	0
Camphor Crude in Powder	do.		22	8	0
Ditto, Refined Cake	do.		48	0	0
Ditto, Bhimsiny	per seer		80	0	0
Candles, Wax Spermaceti and Composition	per lb.		0	9	0

NAMES OF ARTICLES.		Rate of Valuation.		
		R.	A.	P.
Canvas, Europe Sail	per bolt	17	8	0
Cardamums	per md.	80	0	0
Ditto, Bastard	do.	15	0	0
Cassia	do.	35	0	0
Chanks, Green	per 100	6	0	0
Ditto, White	do.	3	0	0
Cheese	per lb.	0	9	0
China Root	per md.	4	0	0
Chocolate	per lb.	0	8	0
Cloves	per md.	12	0	0
Cochineal	per seer	3	8	0
Cocoanuts	per 1000	25	0	0
Ditto, Shell	do.	12	0	0
Ditto, Kernel	per md.	7	0	0
Coffee, Gulph and Red Sea	do.	22	0	0
Ditto, other places	do.	18	0	0
Coir	do.	7	0	0
Ditto, Rope	do.	8	0	0
China Ginger Syrup, in Quart bottles	per doz.	12	0	0
Ditto, Candied Fruits in small Tubs of 5 Catty	per tub	2	0	0
Ditto, Preserves, in boxes of 6 small Jars	per box	9	0	0
Copperas, Green	per md.	1	8	0
Cordage, Hemp	per cwt.	13	0	0
Ditto, ditto, Manilla	do.	17	0	0
Corks, French and Spanish	per gross	1	8	0
Ditto, English and other	do.	1	0	0
Corrosive Sublimate	per seer	2	4	0
Cotton Mule Twist, or Cotton Yarn	per morah	0	4	6
*Ditto Foreign Turkey Red, or German Dye Red	per lb.	1	7	0
*Twist, British, Turkey Red and imitation German Dye Red	do.	1	6	0
*Ditto, Orange, Red and other colors	do.	0	12	0
Cotton Sewing Thread	do.	1	0	0
Ditto, in Reels	per doz. reels	0	4	0

*N. B.—*Duty to be charged on the Grey Weight of Colored Yarn, when not ascertainable, the actual Wharf Weight, or Invoice Weight, to be taken.*

Cowries, Maldive	per md.	12	0	0
Ditto, Bazar	do.	5	0	0
Cubebs	do.	38	0	0
Cummin Seed	do.	9	0	0
Currants	per lb.	0	5	0
Chamois' Skins	per doz.	4	0	0
Cutch or Catechu	per md.	7	0	0
Damar	per md.	4	0	0
Dates, Wet, in Pots	do.	5	8	0
Ditto, in Bag	do.	3	0	0
Ditto, Dry	do.	5	0	0
Deal, or Pine Planks and Boards, per 1000 superficial square feet and one inch thickness		55	0	0
Dried Snails	per md.	40	0	0
Ebony	per md.	0	12	0
Elephants' Teeth, or Tusks	do.	140	0	0
Ditto Grinders	do.	12	0	0
Felt, Sheathing 40 + 32 inches	per piece	0	4	0
Figs	per lb.	0	6	0
Fish Maw	per md	70	0	0
Flints, Gun and Pistol	per 1000	2	4	0
Flour, Cape	per barrel not exceeding 200 lbs.	45	0	0

NAMES OF ARTICLES.		Rate of Valuation.		
		R.	A.	P.
Flour, in Sacks of 200 lb	per sack	45	0	0
Ditto Australian	per barrel	20	0	0
Ditto American	do.	25	0	0
Frankincense, or Olibanum	per md.	5	0	0
Galangal	per md.	7	8	0
Gall Nuts	do.	22	0	0
Gambier	do.	6	0	0
Gamboge	do.	32	0	0
Ghee	do.	15	0	0
Glass, Crown, of sizes	per 100 feet	7	0	0
Ditto, Plate, not silvered	per foot	0	9	0
Ditto, Broken	per md.	4	0	0
Grease and Tallow	do.	10	0	0
Glue	per seer	0	8	0
Gum, Copal	per md.	55	0	0
Ditto, Arabic	do.	12	0	0
Ditto, Benjamin	do.	35	0	0
Ditto, Myrrh	do.	15	0	0
Ditto Bamboo or Bunslochun	do	25	0	0
Gunpowder, Sporting	per lb.	1	0	0
Ditto, Cannon and Blasting	do.	0	5	0
Horns, Buffalo	per 100	6	0	0
Ditto, Stag or Deer	per md.	5	0	0
Horse Hair	do.	0	8	0
Lamp Black	per md.	8	0	0
Liquorice Root	do.	5	0	0
Lignum Vitæ	do.	1	8	0
Musk	per tola	5	0	0
Ditto, in Pod	do.	2	0	0
Macaroni	per lb.	0	4	0
Mace	per seer	0	14	0
Mahogany, in Logs, per superficial square foot of one inch thickness		0	3	0
Morocco Skins	per skin	4	0	0
Ditto, Imitation or Roan	do.	1	8	0
Ditto, American	do.	1	8	0
Mother O'Pearl Shells	per md.	6	0	0
Nutmegs	per seer	1	4	0
Ditto, in Shell	do.	0	12	0
Ditto, Wild	per md.	10	0	0
Ochre, Red and Yellow	per md.	2	8	0
Oil, Sandal Wood	per seer	16	0	0
Ditto, Cassia	do.	18	0	0
Ditto, Cocoanut	per md.	10	0	0
Ditto, Linseed	per Impl. gallon	1	12	0
Ditto, Turpentine	do. do.	1	12	0
Ditto, Whale and Fish	per md.	9	0	0
Ditto, Grass	per seer	7	0	0
Ditto, Earth	per md.	8	0	0
Ditto Wood	do.	6	0	0
Ditto, Teel	do.	8	0	0
Ditto, Koiapotie	per qt. bottle	2	4	0
Ditto, Utter of Roses	per tola	3	0	0
Paints of sorts	per lb.	0	2	0
Pepper, Black	per md.	10	0	0
Ditto, Long	do.	12	0	0
Ditto, White	do.	18	0	0
Pimento, or Allspice	do.	40	0	0
Pitch, Europe	per barrel	12	0	0
Ditto, American	do.	7	0	0
Ditto, Coal	do.	7	0	0
Staves, Pipe	per 100 staves	6	4	0
Ditto, Barrel	do.	3	0	0
Packs, Hogshead, complete	per pack	2	0	0
Ditto Puncheon, ditto	do.	4	0	0

NAMES OF ARTICLES.		Rate of Valuation. R.	A.	P.
Packs, Butt and Pipe, complete	per pack	4	0	0
Water Casks, of sizes	per cask	4	0	0
Pistachio Nuts	per md.	12	0	0
Prunes, Bussorah	do.	10	0	0
Ditto, Foreign Europe	per lb.	0	8	0
Pump, Leather	do.	0	10	0
Panchopaut	per md.	5	8	0
Patent, Fuel	per ton	13	0	0
Raisins, Gulph and Red Sea	per md.	5	0	0
Ditto, Monocka, Gulph and Red Sea	do.	5	0	0
Ditto, Muscatel or Bloom	per lb.	0	7	0
Rattans	per md.	4	0	0
Red Lead	do.	10	0	0
Rose Water	do.	20	0	0
Rosin	per barrel	7	0	0
Rhubarb	per md.	35	0	0
Saffron	per seer	35	0	0
Ditto, in Cakes or Lumps	do.	9	0	0
Sarsaparilla	do.	2	0	0
Sago	per md.	4	8	0
Sandal Wood	per md.	16	0	0
Ditto ditto, Bastard	do.	1	8	0
Sapan Wood and Root	do.	3	8	0
Sena Leaf	do.	4	0	0
Silk Sewing Thread, China	per catty	8	0	0
Soap, Bar	per lb.	0	1	9
Ditto, Cake	do.	0	8	0
Ditto, Ditto	per doz	1	0	0
Stick Lac	per md.	10	0	0
Sanchal, or Black Medicinal Salt	do.	5	0	0
Storax, Liquid	do.	20	0	0
Sulphuric Acid	per lb.	0	2	0
Sugar, Loaf	do.	0	4	0
Ditto, Soft	per md.	8	0	0
Sugar Candy, China, in Tubs of ½ Pecul	each	8	0	0
Tar, Swedish and Archangel	per barrel	14	0	0
Ditto, American	do.	9	0	0
Ditto, Coal	do.	8	0	0
Tea of value not above 4 annas	per lb.	0	3	0
Ditto ditto, above 4 annas and not above 8 annas	do.	0	6	0
Tea of value above 8 annas	do.	1	0	0
Thread, Gold	per oz.	3	12	0
Ditto, Silver	do.	2	12	0
Thread, Mock, Gold and Silver	do.	0	8	0
Tortoise Shell	per seer	25	0	0
Turpentine	per barrel	13	0	0
Twine, Europe Sail	per lb.	0	6	0
Turmeric	per md.	2	8	0
Verdigris	per md.	60	0	0
Vermillion, Canton	per box of 90 bundles	100	0	0
Ditto, Macao	per box	40	0	0
Vermicelli	per lb.	0	6	0
Vinegar, in Wood	per Impl. gallon	0	14	0
Umbrellas, Cotton, Steel Ribs	each	0	15	0
Ditto, ditto, Cane Ribs	do.	0	10	0
Wax	per md.	40	0	0
White Lead	do.	11	0	0

NAMES OF ARTICLES.		Rate of Valuation. R.	A.	P.
PROVISIONS, SALTED, Viz.				
Bacon, Jowls and Cheeks	per lb.	0	9	0
Ditto, in Canister	do.	0	9	0
Beef and Pork	per tierce	Beef 40	0	0
		Pork 50	0	0
Ditto, Ditto	per barrel	Beef 20	0	0
		Pork 25	0	0
Hams	per lb.	0	9	0
Ditto, in Canister	do.	0	9	0
Butter	do.	0	12	0
Salted Tongues	per keg of 6	10	0	0
METALS, Viz.				
Bird Shot	per bag	4	8	0
Brass Old	per md.	26	0	0
Ditto, Leaf, China	per box of 100 bundles	100	0	0
China, White Copper-ware	per catty	3	8	0
Copper Sheet, Sheathing and Plate	per fy. md.	42	0	0
Ditto, Bolt	do.	45	0	0
Copper Nails and Composition Nails	do.	40	0	0
Ditto, Brazier's	do.	44	0	0
Ditto, Australian	do.	46	0	0
Copper, Tiles, Ingots, Cakes, and Bricks	per fy. md.	41	0	0
Ditto, Japan	per md.	42	0	0
Ditto, Pigs and Slabs (Foreign)	per fy. md.	38	0	0
Ditto, Old	do.	40	0	0
China Cash	do.	22	0	0
Iron, Flat, Square and Bolt including Scotch	do.	3	10	0
Ditto, Rod, under ½ inch diameter	per md.	4	0	0
Ditto, Nail Rod	do.	3	11	0
Ditto, Nails	per cwt.	11	6	0
Ditto, Rivets	do.	12	0	0
Iron, Hoop, Plate and Sheet.	per md.	4	10	0
Ditto, Rice Bowls	per set of 10	3	15	0
Ditto, Ditto, ditto	per set of 6	1	13	0
Ditto, Swedish Flat and Square	per md.	5	3	6
Ditto, Pig	do.	1	12	0
Ditto, Kentledge	do.	0	10	0
Ditto, Anchors and ditto with Wooden Stocks	per cwt.	12	0	0
Ditto, Cables	do.	7	7	0
Ditto, Rigging and other Chains	do.	10	0	0
Lametta, Single	per corge	2	4	0
Ditto, Double	do.	4	8	0
Lead, Pig	per fy. md.	8	2	0
Ditto, Sheet	do.	9	10	0
Ditto, Thin Sheet, for Tea Canisters	per cwt.	30	0	0
Ditto, Pipes	per md.	10	0	0
Mock, Gold Leaf	per packet of 10 books	2	8	0
Orsidue, Foreign Europe	per corge	0	10	0
Ditto Ditto	per lb	1	4	0
Patent Metal Sheathing	per md.	35	0	0
Ditto, Old	do.	25	0	0
Quicksilver	per seer	2	1	0
Iron Bottles	per bottle	0	8	0
Spelter, Sheet	per md.	13	0	0
Ditto, Nails	do.	15	0	0
Ditto, Plate and other Shapes	do.	10	0	0
Steel, British	do.	7	0	0
Ditto, Blistered	per fy. md.	6	10	0

NAMES OF ARTICLES.		Rate of Valuation.	R.	A.	P.
METALS.—*Continued.*					
Steel, Cast	per md.		20	0	0
Ditto, Spring	do.		7	12	0
Ditto, Swedish	per fy. md.		8	8	0
Tin, Block	do.		39	12	0
Ditto, Plated	per box		17	11	0
Wire, Copper	per lb.		1	0	0
Ditto, Brass	do.		0	11	0
Ditto, Common Iron	do.		0	2	3

*N. B.—*In places where the value is assigned per maund and where neither Factory nor Bazar maunds are indicated, Indian maunds are to be reckoned.*

PIECE GOODS, WHITE AND GREY, COTTON, BRITISH, VIZ.

NAMES OF ARTICLES.	Rate of Valuation.	R.	A.	P.
Long Cloth and Shirtings, White, not exceeding 45 inches in width	per yard	0	2	4
Ditto, Ditto Grey, ditto ditto	do.	0	2	1
Brocades Spotted or Striped Shirtings, not exceeding 36 inches wide	do.	0	2	6
Madapolams, White 26 yards long and under 35 inches wide and under	per piece	2	8	0
Ditto, Grey, 26 yards long and under 35 inches wide and under	do.	2	4	0
Cambrics, White of 12 yards, not exceeding 45 inches in width	per piece	2	12	0
Ditto, Grey, of 12 yards, not exceeding 62 inches in width	do.	2	4	0
Mulls and Mediums, White, of 20 yards, not exceeding 45 inches wide	do.	3	0	0
Ditto, Ditto, Grey, ditto ditto	do.	1	10	0
Jaconets, White, of 20 yards	do.	3	4	0
Ditto, Grey, of 20 yards	do.	2	4	0
Lappets of 10 yards	do.	2	8	0
Lenoes, Plain, ditto	do.	1	8	0
Checked or Striped Muslin Ditto	do.	2	4	0
Book Muslin, Plain, of 10 yards, not exceeding 45 inches wide, Nos. 1 to 3	do.	2	0	0
Ditto, Ditto, other Nos.	do.	2	0	0
Dhootees and Sarees	per pair	3	0	0
Ditto, Ditto, Printed Borders	do.	2	4	0
Scarfs, not exceeding 45 inches in width	per scarf	0	8	0
Ditto, Dacca Pattern	do.	2	4	0
Figured Linoes and Mountain Gauze, of 10 yards	per piece	2	8	0
Twills, Grey and Imitation Grey American Drilling	per yard	2	9	0
Ditto, White	do.	2	9	0
Grey and White Twilled Shirtings, not exceeding 40 inches in width	per yard	0	2	0
Pocket Handkerchiefs	per piece of 1 doz.	2	0	0
Scotch Cambric, of 7½ yards, not exceeding 36 inches in width	per piece	3	0	0
Jean, Satin Jean and Drills, White and Colored	per yard	0	4	0
Mole Skins, Cartoon and Corderoy, White and Colored.	do.	0	5	6

PIECE GOODS, WHITE AND GREY, COTTON, BRITISH.—*Contd.*

NAMES OF ARTICLES.	Rate of Valuation.	R.	A.	P.
Quilting, White, Colored and Embossed	per yard	0	10	0
Colored Sewed Lappets of 10 yards	per piece	2	8	0

PIECE GOODS, COTTON, PRINTED AND DYED, BRITISH, VIZ.

NAMES OF ARTICLES.	Rate of Valuation.	R.	A.	P.
Bandanahs and Printed Handkerchiefs, not exceeding 36 inches in width	per doz.	1	5	0
Chintz and Prints, Plain Cloth, not exceeding 28 yards	per piece	4	0	0
	„ yard	0	2	3
Ditto, Twills, Ditto	per piece	4	0	0
	„ yard	0	2	3
Colored Book Muslin of 10 yards	per piece	2	8	0
Cotton, Velvets and Velveteen, Plain, Printed and Embossed	per yard	0	7	0
Ginghams	do.	0	4	6
Plates, and Bengal Stripes, Plain Cloth, not exceeding 28 yards	per piece	2	4	0
Printed Muslin	per yard	0	4	6
Ditto, Garments, or Turkey Red Chintz and Prints	do.	0	4	9
Turkey Red Cambric, Turkey Red Shirting and Turkey Red Twills, of 32 inches wide and under	do.	0	4	0
Ditto, Ditto, Ditto, above 32 inches wide	do.	0	6	0
Ticken	do.	0	3	0
Zebra Dresses	per piece	1	0	0
Colored Mulls and Jaconets, of 20 yards	do.	2	12	0
Turkey Red Mulls, of 20 yards	do.	5	4	0
Ditto, Ditto, Jaconets, of 20 yards	do.	5	6	0
Ditto, Ditto Spots and Brocades, not exceeding 36 inches wide	per yard	0	4	0
Ditto, Ditto, Printed Mulls, &c., Jaconets, of 20 yards	per piece	5	12	0
Turkey Red Sarees, of 5 yards	do.	2	4	0
Ditto, Ditto, Scarfs, of 3 yards	per scarf	1	2	0
Colored Shirtings, Plain Cloth, of 40 yards, not exceeding 40 inches wide	per piece	6	0	0
Colored Cambric, Plain or Embossed, of 28 yards and under	do.	3	8	0

PIECE GOODS, LINEN, SILK AND MIXED, BRITISH, VIZ.

NAMES OF ARTICLES.	Rate of Valuation.	R.	A.	P.
Linen Dowlas, White and Grey	per yard	0	4	0
Linen Drills and Ducks	do.	0	9	0
„ Irish	do.	0	12	0
„ Sheeting	do.	0	12	0
„ Ticken	do.	0	6	0
„ Brown Holland	do.	0	5	0
„ Thread	per lb.	0	12	0
Silk Velvet	per yard	6	8	0
Printed Corahs, or Handkerchiefs	per piece of 7 handkerchiefs	14	0	0
Bombasins	per yard	0	7	0
Muslin de Laine	do.	0	4	6

NAMES OF ARTICLES.		Rate of Valuation.	R.	A.	P.
PIECE GOODS, WHITE AND GREY, COTTON, AMERICAN, Viz.					
Drilling	per yard		0	3	4
Jean	do.		0	3	9
Sheeting	do.		0	2	6
Shirting	do.		0	2	6
Flannel	do.		0	4	6
PIECE GOODS, COTTON, FOREIGN EUROPE, Viz.					
Printed Muslins	per metre		0	5	0
Ditto, Handkerchiefs and Printed Shawl Handkerchiefs	per doz.		3	0	0
Printed Garments, or Turkey Red Prints and Chintz	per yard		0	5	0
Turkey Red Cambric and Turkey Red Twills, of 36 inches wide and under	do.		0	4	6
Ditto Ditto above 36 inches	do.		0	6	6
Ditto Mulls and Jaconets, of 20 yards	per piece		6	0	0
Printed Velvet, Plain Figured and Embossed	per yard		0	8	0
PIECE GOODS, SILK, FOREIGN EUROPE, Viz.					
Crape, Lise	per metre		0	10	0
	or p. aune		0	12	0
Ditto, Single	per piece		6	0	0
Ditto, Double	per double piece		12	0	0
Gauze	per metre		1	4	0
	or p. aune		1	8	0
Gros-de-Naples, Plain and Figured and other Silks	per metre		1	4	0
	or p. aune		1	8	0
Sarsenet	per metre		0	10	0
	or p. aune		0	12	0
Satin, Plain and Figured	per metre		1	4	0
	or p. aune		1	8	0
Waist-Coating	per metre		3	0	0
Velvet, Plain	do.		5	0	0
Ditto, Figured	do.		6	4	0
PIECE GOODS, MIXED, FOREIGN EUROPE, Viz.					
Velvet Silk and Cotton mixed, per yard			4	0	0
PIECE GOODS, COTTON AND GRASS CLOTH, CHINA, Viz.					
Cotton Nankins, of 7 cubits in length and 1 cubit in width	per corge		30	0	0
Grass Cloth, Single	per piece		16	0	0
Ditto Ditto, Double	do.		24	0	0
DittoDitto, Handkerchiefs	per piece of 10 handkerchiefs		2	8	0

NAMES OF ARTICLES.		Rate of Valuation.	R.	A.	P.
PIECE GOODS, SILK, CHINA, Viz.					
Camlets, of 18 yards	per piece		40	0	0
Ditto, Narrow	do.		25	0	0
Gros-de-Naples	per yard		1	8	0
Curtain, Gauze, Plain Single	per piece		4	8	0
Ditto, Ditto ditto Double	do.		9	0	0
Ditto, Ditto Figured Single	do.		6	0	0
Ditto, Ditto ditto Double	do.		12	0	0
Damask	per yard		2	8	0
Ditto, Camlet	do.		2	8	0
Lutestring, of 18 yards	per piece		13	0	0
Ditto, of 30 yards	do.		22	0	0
Poonjee	do.		20	0	0
Sarsenet	per yard		1	0	0
White and Colored Handkerchiefs	per piece of 20 handkerchiefs		16	0	0
Ditto Ditto	per do. of 10 do.		8	0	0
Satin, Plain, of 18 yards	per yard		2	0	0
Ditto, Figured, of ditto	do.		2	8	0
Velvet	per piece		28	0	0

N. B.—*Piece Goods exceeding in dimensions those specified to be assessed proportionately.*

NAMES OF ARTICLES.		Rate of Valuation.	R.	A.	P.
WOOLLENS, &c., BRITISH AND FOREIGN, Viz.					
Blankets	per pair		8	0	0
Bombazette	per yard		0	5	0
Broad Cloth, and Lady's Cloth, Superfine	do.		7	0	0
Ditto, Fine	do.		3	0	0
Ditto, Medium	do.		2	0	0
Ditto, Coarse	do.		0	14	0
Pelisse Cloth, Lady's Cloth Ordinary and Spanish Stripes	do.		2	6	0
Kerseymere and Doeskin	do.		2	4	0
Bunting	per piece		12	0	0
Camlet, not exceeding 28 yards	do.		17	0	0
Flannel, not colored and printed	per yard		0	12	0
Shalloons, not exceeding 28 yards	per piece		20	0	0
Serge or Long Ells, white, not exceeding 24 yards	do.		11	0	0
Serge and Purpet, Colored, not exceeding 24 yards	do.		10	0	0
Merino	per yard		0	12	0
Ditto, Foreign	do.		1	2	0
Wools for Embroidery	per lb.		4	8	0
Worsted Braiding	per gross		0	6	3

EXPORT TARIFF.

NAMES OF ARTICLES.		Rate of Valuation.	R.	A.	P.
Ajwan, or Lorage	per md.		2	8	0
Ditto, Korisan	do.		5	0	0
Aloe wood	per seer		5	0	0
Arrow Root, in Canister	per md.		16	0	0
Ditto Common	do.				
Aniseed	do.		3	0	0
Assafœtida	do.		70	0	0
Bran	do.		1	0	0
Biscuits, White, Cabin	do.		9	0	0
Ditto, Brown	do.		6	0	0
Butter	do.		20	0	0
Blankets, Patna	per corge		16	0	0
Ditto Country	do.		12	0	0
Borax	per md.		15	0	0
Brass and Composition Brass-Ware	do.		35	0	0
Bahurra, or Myrabolans	do.		1	12	0
Copper Ware	do.		50	0	0
Calcejeerah, or Black Cummin Seed	do.		2	0	0
Canvas, Hemp or Cotton, and mixed	per bolt		7	8	0
Cardamums, large	per md.		17	8	0
Cheyratah	do.		3	8	0
Chillies	do.		4	0	0
Cinnabar	per seer		2	6	0
Coriander Seed	per md.		3	0	0
Cotton Twist, Gloster	per morah		0	4	0
Cow Tails, White	per md.		110	0	0
Ditto Black	do.		70	0	0
Cummin Seed	do.		9	0	0
Coals	do.		0	5	0
Caoutchouc, or Indian Rubber	do.		14	0	0
Cowries	do.		10	0	0
Cassia	do.		3	0	0
Cutch or Catechu	do.		7	0	0
Elephants' Teeth or Tusk	do.		140	0	0
Flour	do.		7	0	0
Ditto Soojee	do.		8	0	0
Fish Maw	do.		70	0	0
Ghee	do.		20	0	0
Gum Tragacanth	do.		8	0	0
Ginger, Dry	do.		4	0	0
Gum, Babool	do.		7	0	0
Ganjah, Crude and Cakes	do.		12	0	0
Horns, Buffalo	per 100		7	0	0
Ditto, Deer or Stag	per md.		7	0	0
Horn Tips	do.		7	0	0
Hurrah	do.		1	8	0
Honey	do.		6	0	0
Jute, Rope	do.		4	0	0
Kutkey, or Hellebore	do.		12	0	0
Karree Noon	do.		1	4	0
Lard, Hogs'	do.		18	0	0
Lines of Sizes and Sorts	do.		8	8	0
Loodh	do.		2	0	0
Minium	per seer		3	0	0
Mathee	per md.		1	12	0
Manjeet, or Madder	do.		5	0	0
Musk	per tola		4	8	0
Ditto, in Pod	do.		1	12	0
Nux Vomica	per md.		1	8	0
Oil, Castor	do.		10	8	0
Ditto, Cocoanut	do.		12	0	0
Ditto, Croton	per pint		6	0	0
Ditto, Grass	per quart		8	0	0
Ditto, Earth	per md.		8	0	0
Ditto, Linseed	do.		10	0	0
Ditto, Mustard	do.		9	0	0
Ditto, Poppy	do.		9	0	0
Ditto, Teel	do.		10	0	0
Ditto, Vegetable	do.		6	0	0
Ditto, Seeds	do.		3	0	0

NAMES OF ARTICLES.		Rate of Valuation.	R.	A.	P.
Omlah	per md.		1	0	0
Pepper, long	do.		12	0	0
Patchuck, or Orris Root	do.		10	0	0
Peplamool, or long Pepper Root	do.		12	0	0
Peoree	per seer		3	0	0
Red Wood	per md.		1	10	0
Rose Water	per seer		0	8	0
Suet	per md.		20	0	0
Safflower	do.		35	0	0
Salamoniac	do.		16	0	0
Sapan Wood	do.		3	0	0
Soap, in Balls	do.		8	0	0
Sajee Matee, or Crude Soda	do.		2	0	0
Sulphuric Acid	per lb.		0	2	0
Tamarind	per md.		1	4	0
Tapioca	do.		40	0	0
Talc	do.		10	0	0
Tallow and Grease	do.		12	0	0
Ditto, Candles	do.		14	0	0
Tincal	do.		14	0	0
Tooteah, or Blue Vitriol	do.		20	0	0
Turmeric	do.		2	8	0
Twine, Jute	do.		5	0	0
Ditto, Hemp	do.		13	0	0
Vermillion, or Sindoor	do.		8	0	0
Wax	do.		40	0	0
Ditto, Black or Inferior	do.		30	0	0
Ditto, Candles	do.		50	0	0
Composition ditto	per lb.		0	10	0
GUNNIES, &c., Viz.					
Cheekun	per 100		12	0	0
Dofally	do.		16	0	0
Fatia	do.		10	0	0
Jail Gunny Bags	do.		27	0	0
Gunny Cloth Bags	do.		20	0	0
Other Gunny Bags	do.		16	0	0
Gunny Cloth, of 20 yards and 36 inches wide and under	per piece		2	4	0
Ditto, Ditto, of 30 yards above 36 Inches wide	do.		3	4	0
Kanchoony	per 100		8	0	0
Motabariah	do.		12	0	0
PIECE GOODS, SILK, Viz.					
Bandanahs, Choppahs, Moomee Choppahs, 14 by 2	per piece of 7 bkfs.	per corge	115	0	0
Ditto ditto 13 by 1-14	do.	"	80	0	0
Ditto ditto 12 by 1-12	do.	"	55	0	0
Ditto ditto 10 by 1-6	do.	"	35	0	0
Korahs, 14 by 2	per piece	"	115	0	0
Ditto 13 by 1-14	do.	"	80	0	0
Ditto 12 by 1-12	do.	"	55	0	0
Ditto 10 by 1-6	do.	"	35	0	0
Tussur	per corge	"	80	0	0

N. B.—*Silk Piece Goods exceeding in dimensions those specified, to be assessed proportionately.*

PIECE GOODS, COTTON, Viz.					
Baftahs	per corge		26	0	0
Gurrah	do.		16	0	0
Kharwah	do.		15	0	0
Mamoodie	do.		32	0	0
Mirzapoor Chintz	do.		11	0	0
Patna do.	do.		25	0	0
Shans	do.		40	0	0
Tunjebs, Oude	do.		26	0	0

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No. 29.] [643]

The Calcutta Gazette.

WEDNESDAY, APRIL 11, 1860.

Legislative Council of India.

THE 31ST MARCH 1860.

THE following Bill, as read a third time this day, is published for general information :—

A Bill to enforce the fulfilment of Indigo Contracts, and to provide for the appointment of a Commission of Inquiry.

Preamble.

WHEREAS it is expedient to issue a commission of enquiry into the practice of Indigo planting in Bengal and the relations between the Indigo Planter and the Ryots and holders of land in Bengal, and to make temporary provision for enforcing by summary process the execution of agreements entered into for the cultivation of Indigo plant; and better to provide for the punishment of certain unlawful acts connected with such cultivation; It is enacted as follows :—

Magistrate may on complaint, issue summons for appearance of a person who has received a cash advance and delays or neglects to fulfil his agreement.

I. If any person who has received a cash advance upon his agreement to cultivate Indigo plant during the season now current, shall wilfully delay or omit from and after the 4th day of April 1860 to cultivate according to the conditions of such agreement the whole quantity of land which he has agreed to cultivate, or otherwise to fulfil his engagement, it shall be competent to the Magistrate to entertain a complaint made to the above effect on oath by the Planter who has made the advance, or by any person on his behalf, and to summon the person complained of to appear before him in order to the investigation of the complaint preferred. If the Magistrate has reason to believe that the person complained of will not appear in obedience to the summons, he may issue a warrant for the arrest of such person.

Remedy.

II. On hearing the answer of the person complained of, and on taking such evidence as both parties may adduce, if the complaint be established to the satisfaction of the Magistrate, the Magistrate shall assess a certain sum as damages sustained by reason of the breach of the contract. If it shall appear to the Magistrate that the person who has agreed to cultivate the Indigo plant is still able to perform his contract, the Magistrate shall order him specifically to perform the same, and shall also in such case award a certain sum to be paid as damages as an alternative. In cases in which the land to be cultivated with the Indigo plant is defined by the agreement, the Magistrate may order the attachment, as a security for the amount of the damages assessed or to be assessed for the breach of the agreement, of any other crop of the defaulter that may at any time during the present season be growing on such land. If after an order for specific performance of agreement the defendant fail to perform the agreement or to pay the amount of damages ordered to be paid as an alternative, or if after an order for payment of damages the same be not immediately paid, the Magistrate may order the defendant to be imprisoned in the Civil Jail for a term not exceeding three months; and may on the motion of the complainant furthermore proceed to levy the damages asssessed from the property of the defendant, in the mode provided for enforcing decrees of Court under Act VIII of 1859 *(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter)*. Provided that if the amount of the said damages is paid or levied within the aforesaid term of three months, the defendant shall be released from Jail on that amount being paid or levied.

Proviso.

If agreement obtained by force or intimidation, complaint to be dismissed.

III. In case it shall appear to the satisfaction of the Magistrate that the agreement has been obtained by means of fraud, force, or unlawful intimidation, the complaint shall be dismissed.

IV. If any complaint preferred under this Act be dismissed for want of proof or appearance of the complainant, or for any other cause, the Magistrate may order the complainant to pay such amount for costs and compensation as he may think reasonable. In default of payment of any such amount, the same may be levied by distress and sale of the property of the person ordered to pay the same.

In what cases Magistrate may levy costs and compensation from complainant.

V. If any person from and after the 4th day of April 1860, shall by violence, threats, or otherwise intimidate or attempt to intimidate any other person who shall have entered into any such agreement as aforesaid, with the intention of inducing such person to break the conditions thereof, he shall, on conviction before a Magistrate, be liable to a sentence of imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

Penalty for intimidation, &c

VI. If any person shall maliciously destroy or damage, or if any person shall maliciously command, compel, or persuade any other person to destroy or damage any growing crop of Indigo, he shall, on conviction before a Magistrate, be liable to be sentenced to imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

Penalty for destroying or damaging crops.

VII. No appeal shall lie from the decision of a Magistrate under this Act.

No Appeal.

VIII. The power of a Magistrate under this Act may be exercised by any person vested with the full powers of a Magistrate, and by any Assistant Magistrate or Deputy Magistrate specially empowered on that behalf by the local Government.

Jurisdiction.

IX. A decision of a Magistrate shall be a bar to any further proceeding for the same breach of agreement. No decision under this Act shall have any force or effect in regard to anything not to be performed during the current season.

Effect of decision of Magistrate under this Act.

X. This Act shall have effect from and after the 4th day of April 1860, and shall not extend beyond the Territories subject to the Lieutenant-Governor of Bengal. And no complaint or prosecution shall be entertained under this Act, unless preferred within six months from the date aforesaid.

Duration and territorial scope of Act.

Limitation of action.

XI. All orders made or acts done before the 4th day of April 1860, which would have been lawful if the Bill "to enforce the fulfilment of Indigo Contracts" as read a second time on the 24th day of March 1860 had then become law, are hereby declared to be valid. And all Magistrates and other Public Officers are hereby indemnified for any acts done before the said 4th day of April 1860, which would have been justifiable under the said Bill if the same had become law on the said 24th day of March 1860.

Certain post orders declared valid.

Indemnity.

XII. The Lieutenant-Governor of Bengal shall, as soon as conveniently may be, issue a Commission to such persons as the said Lieutenant-Governor shall think fit, for the purpose of enquiring into and reporting on the system and practice of Indigo planting in Bengal and the relations between the Indigo Planter and the Ryots and holders of land in Bengal aforesaid. The said Commissioners shall fully enquire into the matters aforesaid, and shall, as soon as they conveniently can, report to the Lieutenant-Governor the result of their enquiries, and shall in their report or reports suggest such alterations, if any, as may in their opinion be beneficially made in the law relating to the system and practice and the relations aforesaid.

Appointment of Commission of Enquiry.

XIII. In case of the death or resignation of any of the said Commissioners, or of any of them becoming unable or refusing to act, it shall be lawful for the other Commissioners or Commissioner to act alone, and all the powers by this Act given to Commissioners shall and may be exercised by the continuing Commissioners or Commissioner alone, but only until such vacancy can be filled up. It shall be lawful for the said Lieutenant-Governor from time to time, and he shall as soon as conveniently may be, without issuing a new Commission, appoint some other person or persons to act as a Commissioner or Commissioners jointly with the continuing Commissioners or Commissioner, and in such case all the powers conferred by this Act shall and may be exercised by the said newly appointed Commissioner or Commissioners jointly with the continuing Commissioner or Commissioners.

Death or resignation of any of the Commissioners.

XIV. It shall be lawful for the Commissioners aforesaid, by a summons under the hand of any one of them, to require the attendance before them, at a time and place to be mentioned in such summons, of any person or persons whomsoever, residing or being within the Lieutenant-Governorship of Bengal, whose evidence shall in the judgment of the Commissioners aforesaid be material to any of the matters of the enquiry aforesaid, and to require the person or persons so summoned to bring and produce before them all such books, papers, deeds, and writings as to them the said Commissioners shall appear necessary for arriving at the truth of the matters directed to be enquired into by the said Com-

Attendance of witnesses.

missioners, all which persons shall accordingly attend before the said Commissioners, and shall produce such books, papers, deeds, and writings as shall be required of them and shall be in their custody and control or in the custody and control of any one of them according to the tenor of the summons. Provided always that no person shall be compelled to attend before the said Commissioners or to give his evidence at a greater distance than fifty miles from the place where such person shall be residing.

Proviso.

XV. It shall be lawful for the Commissioners aforesaid, or one of them, to administer an oath, or in the case of persons allowed by law to make affirmation instead of taking an oath, an affirmation in such form as to them the said Commissioners shall seem fit, to all persons who shall be examined before them touching the matters to be enquired into by them as aforesaid. Provided that nothing herein contained shall render it necessary for the said Commissioners to take evidence upon oath or affirmation unless they shall think fit or expedient so to do.

Examination of witnesses on oath or affirmation.

Proviso.

XVI. If any person, upon whom any such summons shall be served by the delivery thereof to him or by the leaving thereof at his usual place of abode, being a person living within fifty miles of the place at which he shall be required to attend, without reasonable cause (to be allowed by the Commissioners aforesaid) fail to appear before them at the time and place mentioned in the summons, or shall refuse to be sworn or to make affirmation (as the case may be) or shall not make answer to such questions as shall be put to him touching the matters directed, or which may hereafter be directed, to be enquired into by the Commissioners aforesaid, or shall refuse or fail without reasonable cause (to be allowed by the Commissioners aforesaid) to produce and show to the said Commissioners any such paper, book, deed, or writing being in his possession or under his control as to the Commissioners aforesaid shall appear necessary for arriving at the truth of the matters to be enquired into by them, the Commissioners aforesaid shall have the same powers in all respects touching any such person so failing to appear or refusing to be sworn or to make affirmation, or not answering such questions as shall be put to him or refusing to produce and show any such book, paper, deed, or writing as aforesaid, as the principal Court of original Civil jurisdiction within the limits of which the said person shall be residing, may by law exercise against any person for making default of appearance, or for refusing to be sworn or to give evidence on any issue joined in any action depending in such Court.

Witnesses neglecting to attend &c.

XVII. Whenever a summons is issued for the attendance of a witness under this Act, the Commissioners may if they think fit order such witness to receive from the Collector such travelling and other expenses as he would have been entitled to receive had he been summoned to appear and give evidence in the principal Court of original Civil jurisdiction in the District.

Expenses of witnesses.

XVIII. Every person who, upon examination upon oath or affirmation before the Commissioners aforesaid, shall wilfully give false evidence, shall be liable to the punishment of perjury.

Punishment for false evidence.

M. Wylie,
Clerk of the Council.

The 31st March 1860.

The following Bill, as read a second time in the Legislative Council on the 24th March 1860, is referred to in the foregoing Bill:—

A Bill to enforce the fulfilment of Indigo Contracts.

Preamble.

Whereas it is expedient, pending a commission of enquiry into the practice of Indigo planting in Bengal, which the Executive Government purposes to appoint after the close of the present season of cultivation, to make temporary provision for enforcing by summary process the execution of agreements entered into for the cultivation of Indigo plant; and better to provide for the punishment of certain unlawful acts connected with such cultivation; It is enacted as follows:—

Magistrate may on complaint, issue summons for appearance of a person who has received a cash advance and delays or neglects to cultivate land according to agreement.

I. If any person who has received a cash advance upon his agreement to cultivate Indigo plant during the season now current, shall wilfully delay or omit from and after the 24th day of March 1860 to cultivate according to the conditions of his agreement the whole quantity of land which he has agreed to cultivate, and for the cultivation of which the cash advance was made, it shall be competent to the Magistrate to entertain a complaint made to the above effect on oath by the Planter who has made the advance, or by any person on his behalf, and to summon the person complained of to appear before him in order to the investigation of the complaint preferred. If the Magistrate has reason to believe that the person complained of will not appear in obedience to the summons, he may issue a warrant for the arrest of such person.

Penalty.

II. On hearing the answer of the person complained of, and on taking such evidence as both parties may adduce, if the complaint be established to the satisfaction of the Magistrate, the Magistrate shall assess a certain sum as damages not exceeding five times the said advance made and five times the value of any seed that may have been furnished to him for such cultivation to be paid by the defendant; and failing the immediate payment of the damages assessed, may order the defendant

to be imprisoned in the Civil Jail for a term not exceeding three months; and may on the motion of the complainant furthermore proceed to levy the damages assessed from the property of the defendant, in the mode provided for enforcing decrees of Court under Act VIII of 1859 *(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter.)* Provided that if the amount of the said damages is paid or levied within the aforesaid term of three months, the defendant shall be released from Jail on that amount being paid or levied.

Proviso.

III. If any person from and after the 24th day of March 1860 shall by violence, threats, or otherwise intimidate or attempt to intimidate any other person who shall have entered into any such agreement as aforesaid, with the intention of inducing such person to break the conditions thereof; or if any person from and after the date aforesaid shall conspire with any other person or persons for the purpose of causing the breach of any such contract or contracts as aforesaid, he shall on conviction before a Magistrate be liable to a sentence of imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

Penalty for intimidation, &c.

IV. If any person shall maliciously destroy or damage, or if any person shall maliciously command, compel, or persuade, or shall with others maliciously conspire to command, compel, or persuade any other person to destroy or damage any growing crop of Indigo, he shall on conviction before a Magistrate be liable to be sentenced to imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

Penalty for destroying or damaging crops.

V. No appeal shall lie from the decision of a Magistrate under this Act.

No appeal.

VI. The power of a Magistrate under this Act may be exercised by any person vested with the full powers of a Magistrate, and by any Assistant Magistrate or Deputy Magistrate specially empowered on that behalf by the local Government.

Jurisdiction.

VII. This Act shall have effect from and after the 24th day of March 1860, within the Territories subject to the Lieutenant-Governor of Bengal. And no complaint or prosecution shall be entertained under this Act, unless preferred within six months from the date aforesaid.

Duration of Act.

M. Wylie,
Clerk of the Council.

Home Department.

No. 86.

Camp Hoshiarpore, the 30th March 1860.

Notification.—The Honorable Court of Directors in a Despatch No. 3, dated 23rd February 1842, paragraph 35, prohibited the employment of Members of the Clerical profession in connexion with the measures of Government for the education of the Natives of India.

In a subsequent Despatch No. 35, dated 18th February 1857, paragraph 13, the Honorable Court, in reply to a reference from the Government of India, observed as follows :—

"We are not prepared to authorize any relaxation of the general orders issued by us in 1842, prohibiting the employment of Clergymen in connexion with education in India. We have relaxed under special circumstances the strict observance of the rule at Bombay, and we have recently engaged a Clergyman for one of the Professorships at the Elphinstone Institution. It is our desire, however, that this appointment, as well as that of the Reverend Doctor Anderson to which you refer in your letter, may be regarded as exceptional, and that it be understood that the rule of exclusion is to be maintained."

The question having again been brought to the notice of the Home Government, the Right Honorable the Secretary of State, in a Despatch No. 15, dated the 14th October last, addressed to the Governor General in Council, has thus ruled :—

"I have had under my consideration in Council your letter dated 4th March (No. 8) 1859, in connexion with the letter of the late Court of Directors of February 1857, and former correspondence on the subject of the employment of Christian Clergymen in the Educational Departments.

"It appears to me that a rule by which a person fitted in other respects for employment in the Education Department is excluded simply upon the ground that he is a Christian Clergyman, is incompatible with the principle on which the Government of India has been, and ought to be, conducted of not sanctioning any partial disabilities applicable either to the European or Native Subjects of Her Majesty.

"In practice there have been several exceptions to the rule, and I am of opinion that before any such appointment is made, not only the character of the individual, but the particular position in which he is to be placed, and the effect which may be produced by the appointment, must be taken into careful consideration."

In a separate Despatch of the same date and like tenor, addressed to the Government of Madras, the Secretary of State points out that these circumstances, namely, the character of the individual, the position in which he is to be placed, and the effect which may be produced by the appointment, were not sufficiently adverted to in a case in which a Missionary had been appointed as Inspector of Schools.

"It is not to be expected" observes the Secretary of State, with reference to this appointment, "that the Natives of India will readily place implicit confidence in an Inspector, who has

recently been actively engaged in promoting, as a Missionary, their conversion to another Faith."

And in the same Despatch the Secretary of State observes, with reference to a case in which an Inspector of Schools in Madras had failed to conform to the instructions prohibiting the interference of Inspectors with the religious instruction conveyed in Schools, that the circumstance affords "a sufficient proof of the inexpediency of employing Clergymen in such positions."

With reference to the foregoing summary of the views of the Home Government on the subject, the Governor General is pleased to declare that, excepting the Office of Inspector of Schools, the employment in the Education Department of Clergymen or Ministers, if in other respects they are fit for such employment, is not prohibited on the ground of their profession, but that no such person is to be so employed without careful advertence to his individual character, to the particular position in which he will be placed, and to the effect which may be produced by his appointment. His Excellency is also pleased to declare that no one who is or has recently been engaged as a Missionary is eligible for such employment, and that no Clergyman or Minister can be employed in the Office of Inspector of Schools.

CECIL BEADON,
Secretary to the Govt. of India,
with the Governor-General.

No. 703.

Fort William, the 9th April 1860.

Notifications.—The Reverend John Dawson, appointed an Assistant Chaplain of the Church of Scotland, on the Bengal Establishment, reported his arrival, on the 1st instant, per Steam-ship *Colombo.*

No. 704.

The 10th April 1860.

The Hon'ble the President in Council is pleased to direct the following addition to be made to List No. I., published under date the 29th September 1854, of parties authorized to send by post, without actual payment of postage, all letters, packets or parcels *bonâ fide* and exclusively on the public service:—

The Commissioner for the introduction of Paper Currency.

No. 705.

The Hon'ble the President in Council is pleased to permit the following Officers to resign the Civil Service, from the dates mentioned opposite to their names:—

W. Dampier,	25th April.
H. Unwin, J. S. Torrens,	1st May.

No. 706.

Appointment.—Lord H. Ulick Browne to officiate as Under-Secretary to the Government of India, in the Home and Financial Departments, and also to officiate as Under-Secretary in the Foreign Department at the Presidency.

W. GREY,
Secy. to the Govt. of India.

Foreign Department.

No. 880.

GOVERNOR GENERAL'S CAMP, SEALKOTE,

Friday, the 9th March 1860.

Notification.—His Excellency the Right Hon'ble the Viceroy and Governor General held a Durbar at Sealkote, on Thursday the 8th instant, for the reception of the Maharajah of Cashmere and the Chiefs of the Derajat.

The Maharajah of Cashmere, who had been previously escorted by British Officers and Troops from his own territory into the Station of Sealkote, and entertained with the honors due to the rank and position of an independent Chieftain, had a private audience of His Excellency accompanied by his son, his cousin, and the principal Officers of the Cashmere State, and received on arrival a Salute of 19 Guns.

Afterwards, the Maharajah and his relatives, and Officers, the Chiefs of the Derajat and other Native gentlemen, together with the principal Civil and Military Officers of the Station having been assembled in general Durbar, the Viceroy and Governor General accompanied by His Excellency the Commander-in-Chief and by the Honorable the Lieutenant-Governor of the Punjab, entered and took his seat under a Royal Salute.

The Maharajah and each of the other Chiefs and Native gentlemen present were introduced in succession to the Viceroy and Governor General, the customary tribute and offerings were presented and accepted, and suitable Presents and Khilluts were bestowed on all according to their rank.

The Vakeel of the Nawab of Bhawulpore attended the Durbar with presents from His Highness and received the usual complimentary Khilluts.

After the concluding ceremonies the Viceroy and Governor General left his seat under a Royal Salute. The Maharajah of Cashmere was then conducted from the Tent under a Salute of 19 Guns and the assembly broke up.

This day the Viceroy and Governor General accompanied by the Honorable the Lieutenant-Governor of the Punjab, the Secretary to the Government of India, the principal Civil and Military Officers of the Station, and the Officers of His Excellency's Personal Staff, paid a return visit to the Maharajah of Cashmere at his Encampment.

His Excellency was met by the Maharajah himself and by the nearest relatives and principal Ministers of His Highness, in accordance with established custom, and received both on arrival and departure a Royal Salute.

The annual tribute from the Ruler of Cashmere to the Queen was first presented, and accepted by His Excellency the Viceroy and Governor General in the name of Her Majesty.

The usual Offerings having then been presented and accepted, His Excellency addressed the Maharajah in the following words :—

"I wish to take this opportunity of repeating to the Maharajah of Cashmere in his own Durbar, and before his own Court, the thanks which, when I had the pleasure of receiving His Highness yesterday in my Camp, I offered to him for the good service rendered by His Highness to the Queen's Armies during the late troubles in Hindoostan.

The Maharajah may be sure that the recollection of that service will long live in the memory of the British Government in India and in England.

"He may be sure too that it is the sincere desire of Her Majesty's Government that his illustrious House may be perpetuated, and that it may continue to hold its possessions in peace and prosperity.

"I earnestly hope that the young Prince, his son, will grow up to be a worthy Ruler of those rich and beautiful Dominions ; but if unfortunately a direct lineal successor should fail the Maharajah, His Highness may rely upon a willing recognition by the British Government of an Heir adopted into his House according to its usage and traditions."

The concluding ceremonies having been observed His Excellency retired.

By Order of His Excellency the Viceroy and Governor General of India,

CECIL BEADON,
Secy. to the Govt. of India,
with the Governor General.

No. 981.

Fort William, the 10th April 1860.

Captain J. L. Pearse, Officiating First Assistant to the Commissioner of Mysore, has obtained privilege leave for ten days, from the 23rd March last.

No. 982.

Captain J. J. Fulton, Officiating Assistant Commissioner, Nagpore, received charge of the Treasury of the Raepore District on the 22nd March last from Captain C. Elliot, Deputy Commissioner.

No. 983.

Major G. W. Boileau, District Superintendent of Police in Oudh, has obtained privilege leave for one month, from the date on which he may avail himself of it.

W. GREY,
Offg. Secy. to the Govt. of India.

Financial Department.

No. 27.

Fort William, the 7th April 1860.

The following Resolution is published for general information :—

FINANCE.

BUDGET—ESTIMATES—AND AUDIT.

Finance.

RESOLUTION.—The vast expenditure which recent events have entailed on British India has been fully explained to the Legislature and to the Public. The grave financial deficiency thereby produced has been stated without reserve. The causes which have occasioned, and do still continue to occasion, such an enormous outlay have been recapitulated. The new Taxes which will be raised, in order that the deficit, (which may unavoidably exist even after the important reduction of expenditure) may be made up without having recourse to any more loans, in order that the remaining difficulties of the past and the present may be met without trenching on the resources of the future, have been explained in detail. A confident hope is entertained that, with the additional aid which the Government will now receive from its Subjects of all creeds and races, the public income will be made equal to the expenditure, and the finances of the Empire restored to a sound condition.

2. But in order that the burdens of the people may be lightened—in order that the duration of certain of the new Taxes may be shortened, it is absolutely necessary that a strict economy be exercised. To reduce and regulate expenditure, as far as may be compatible with the efficiency of the Service and the general weal, is a solemn duty which the Government owes to its Subjects who pay the Taxes. While on the one hand the Government requires from its people the Taxes needed for the defence and Administration of the country, it will on the other hand hold itself bound to take every precaution for the effective and judicious application of the monies so levied.

3. Convinced that a wise liberality does in the end conduce to real economy, the Queen's Government in India has always shown itself disposed to maintain the salaries of its servants on a scale that is calculated to secure absolute efficiency. The present posture of affairs does now render it peculiarly necessary that such efficiency should be displayed on all matters, great and small, which relate to Finance, so that everything needed for the good of the Administration may be obtained at the most reasonable cost possible. And the Government will demand and will positively expect such economical efficiency from all its servants. It is the real interest as well as the clear duty of all Officers to do their utmost for the securing of public economy in in all matters, even the most minute. The Government grants liberal allowances on the understanding that every effort is used for the reduction or extinction of all extravagant or unnecessary charges : and it relies on the zeal and fidelity of its servants in the practicing of such economy.

4. Now the most important step towards securing financial economy will be the establishing of a system whereby a Budget of Imperial Income and Expenditure shall be prepared annually, so that the Financial Estimates for each year may be

arranged, considered and sanctioned by the Supreme Government of India before the year commences. The system prevails in England: and it will now be introduced and rigidly carried out in India. Before the commencement of each Official Year the Supreme Government will require careful Estimates to be framed of the anticipated income and the proposed expenditure of the Empire for the coming year. And after considering the various objects to be accomplished *in relation* to the means and resources for such accomplishment; after comparing the past with the proposed expenditure; after weighing the recommendations of the several Executive Governments and the Heads of Departments, the Supreme Government will allot and appropriate to each branch of the Service, and to the several detailed heads within each branch, specific sums. The several Executive Governments and the Departments will be charged with the due application of the sums assigned by the above Act of Appropriation. The specific amount assigned will on no account be exceeded. If unforeseen emergency shall necessitate extraordinary expenditure, the Executive Government, or the Local Authority, will represent the case to the Supreme Government, without whose sanction no additional expenditure must take place,—unless the urgency of the circumstances is such that application for prior sanction is not possible, in which case the earliest report must be made, with the view of obtaining the subsequent sanction of the Financial Authorities.

5. The advantages of this Budget system are manifold and obvious; but they may be briefly recapitulated here:—

Firstly.—The system ensures a complete review beforehand of the income to be expected, and the expenditure to be incurred in the year. Such reviews when made after the event, however valuable they may be, cannot amend the past. The money has been spent, and the work done. The experience of those operations and those expenses cannot affect the Finance of *that* year, however well it may serve as a guide for the succeeding year. But when the review takes place before the year commences, then it is one of prevision and not of experience,—the reviewing authority is the arbiter of schemes which have not yet become accomplished facts: the control is then practically operative and effectively complete.

Secondly.—The system secures a scrutiny of expenditure which would not otherwise be originated; for when the expenditure of the coming year is to be adjudged item by item, recurrence is sure to be had to the items of the preceding year. Thus each part and detail of the expenditure is periodically revised, the necessity or otherwise of its continuance, or the possibility of its reduction, is constantly reconsidered, while the reasons of its augmentations are jealously sifted.

Thirdly.—The exigencies of the expenditure having been prudently considered, the system causes the ways and means of meeting such expenditure to be brought into immediate comparison. Such a balancing of future outlay and income is sure to produce severe economy. Even the exigency of the Service is a relative thing; the necessity of a particular outlay may appear less urgent, when the means of providing for it are difficult; and the works of lesser urgency will have to give way before those of primary necessity.

Fourthly.—The system promotes the formation of Imperial accounts. The Executive Government or Governments all over the Empire, and the various Departments of State, must open a debtor and creditor account with the supreme Financial Authority. Each Executive Government or each State Department is credited with the sum allowed by the Imperial Budget for every Service. Against that amount will be debited the sums actually issued and expended on this account. These debit and credit accounts will be prepared and submitted month by month, and quarter by quarter, to the Financial Department of the Supreme Government. The effect of this method in ensuring care and regularity in the public expenditure must be great indeed.

Fifthly and lastly.—It lays the foundation of a real and true method of Imperial Audit. A definite standard will be laid down by the Budget,—a precise authority will be prescribed for everything: a definite limit on every point will have been fixed. Then an Imperial Audit will try every branch of the public expenditure by that standard; will ascertain whether that authority for every item is produced; will observe whether that limit has been transgressed. And as all expenditure is reconsidered and resettled at brief intervals, so will the Audit be prompt and concurrent; as the Budget is fixed yearly, so will the accounts based thereon be prepared immediately on the close of each period; and there will be an independent Audit Department examining the accounts month by month, quarter by quarter, year by year; to truly try and judicially declare whether the financial orders of the supreme Finance Authority are regularly carried out by the responsible Executive Authority. As the Budget will prescribe a really workable rule, recurring *just before* the period of expenditure, so the Audit, coming, not after an interval too late for amendment, but continuously, and at the moment when alteration is possible, will ensure the rule being worked out.

6. Now it is evident that such a system as that above described, *firstly* of Budget and Annual Estimate, *secondly* of Account, *thirdly* of Audit, can only be matured and established after the lapse of several months. During the coming year 1860-61, the requisite arrangements can all be made in detail, so that by the year 1861-62, the system will be brought into full play. But the Government are so convinced of the efficacy of the system in enforcing immediate economy, that its partial introduction during the year now about to commence has been resolved on. Such introduction will doubtless not be complete; it will be superadded to, and not be allowed to supersede the organization already existing; for existing methods and departments cannot be dispensed with until a competent substitute shall have been provided. Such substitute cannot be duly prepared until the coming year 1860-61 is well advanced. In the mean time the partial and provisional introduction of the system at once will do decided good, so far as it goes—will afford practical experience to guide the Government in making permanent arrangements in future years.

7. It has therefore been resolved that Estimates of probable income and proposed expenditure for all portions and departments of the Empire during the coming year 1860-61 shall be immediately prepared in a manner as perfect as

the circumstances would admit. These will, it is hoped, be prepared during May next, that is the first month of the year. Upon that the Supreme Government will frame one general Budget for the whole Empire, and will appropriate specific sums for each Service in the manner already described; and such appropriation will operate absolutely as the limit of expenditure during the year. Each Presidency, each Local Government, each Department immediately under the Supreme Government, will transmit an Estimate of probable Revenue and proposed expenditure to the Financial Department at Calcutta, in the form heretofore used for the anticipation sketch Estimate. Such Estimate has been already prepared, or is being prepared, by the Accountants of the several Local Governments for transmission to the Financial Department at Calcutta. Where the Estimate has not already been transmitted, the Accountant will submit it to the Local Government, which Government will consider, upon its own responsibility, the various items of Income and Expenditure, and having made such revision or remark as it shall think necessary, will transmit it to the Supreme Government. Where the Estimate has been already transmitted to Calcutta by the Accountant, the Local Government will obtain a copy of it from that Officer, and will transmit it to the Supreme Government, after consideration and revision as above described. It is hoped that this may be done without difficulty, and with the necessary promptitude. The Imperial Budget now ordered will thus not supersede the existing Estimates or Returns, which will continue for the present to be prepared as heretofore. The Local Governments within the Bengal Presidency will enter in their Estimates all their Revenue and all their expenditure, except that for the regular Troops. The same rule will apply to the administration of Provinces under the direct control of the Supreme Government. For the Public Works Department, the Budget system already prevails. The Army portion of the general Estimate will be prepared at the Military Department of the several Presidencies. The Financial Department at Calcutta will estimate for all central and purely imperial or Home charges. The several Estimates which are to form the materials for the Budget ought to reach the Financial Department at Calcutta by the 1st June next at the latest.

8. The Estimates will be prepared in the forms heretofore in use. The arrangement of headings may differ from that which obtains in England, but by the next year 1861-62, it is hoped that a close approximation to the English system in all its details may be attained.

9. It being essential that the Supreme Government should have ready at hand better means than heretofore of regulating the Revenues of the State in all parts of the Empire, it has been resolved to constitute at Calcutta, and under the Supreme Government, a Central Revenue Department for all India. This Department will concentrate information regarding the Revenues in all parts of the Empire; will advise the Supreme Government in all fiscal questions; will assist in prescribing general rules; and will keep the Supreme Government informed as to how those rules are acted up to.

10. It is obvious that this Board will supply the Supreme Government with the most accurate information available in the final settlement of the Budget.

11. The Budget for the coming year having been framed with such degree of precision and completeness as existing circumstances and the shortness of time may permit, it will be equally desirable to establish at once an Audit Department which may periodically pass the accounts based on the Budgets, and at the close of the year may examine and declare to the Supreme Government how far the provisions of the Budget have been observed by the Executive Government and the Departments. This Audit Board will in no wise interfere with or exercise authority over any Executive Government or Department; but it will be an examining and reporting authority.

12. After long experience and recent enquiry of the most competent kind, an Audit Board of this description has been established in London, responsible to Parliament immediately. To this Board the accounts of every Department of the State and of every Colonial Government in the British Empire are periodically submitted. The Military and Naval Departments examine and pass their own accounts in detail, and an Officer of the Audit Board carries on a daily detailed Audit of such accounts; but ultimately, after such detailed Audit of the accounts, an abstract of them is sent to the Audit Board in order that the aggregate may be finally passed by that Board, who observe whether the limit of expense appropriated for each part and branch of the Service has been observed. In these two Departments then, the Audit relates to aggregates rather than to details; and is called technically "the Appropriation of Audit." In many Departments, however, the Audit Board does itself audit not only the aggregates, but also the details pertaining to each aggregate, and this is called the "Detailed Audit." In any Department whatever, whether subjected to "Appropriation Audit" or to "Detailed Audit," the Board has the power of calling for the authorities, the vouchers, the accounts, of any item. The Audit Board permits to itself no discretion, and will disallow any sums in excess of the authorized limit. And even if, by reason of the sufficiency of the authority and voucher for an item, the Board shall have finally passed it, notwithstanding that the expense shall appear to be unreasonable, the Board would still draw attention to the expense, so that Government might, if it thought fit, adopt remedial measures. The Audit thus arranged for does not occur at the close of the year only, but also month by month. For those Departments which are subject to detailed Audit by the Board, accounts are received monthly; for those Departments of which the aggregates only have to be audited according to the sums appropriated by the Budget, and of which abstracts only are received by the Board, still the Board deputes officials to proceed to the Office of such Department and countersign the accounts as they are framed in detail day by day.

13. Now it is intended to constitute a similar Imperial Audit at Calcutta, with the same functions and powers as those generally described above. With the Audit Department as well as the Budget, the system cannot thoroughly be brought into play until the close of the coming Official Year. But the foundation of the future Audit Department will be laid during this year, and the arrangements for the succeeding year 1861-62 will be perfected. Each Executive Governor and each Department will transmit its

accounts based on the Budget of 1860-61 to the Audit Board at Calcutta: and whether the Board be able to audit all details or not, it will see whether the limits of appropriation have been observed, and disallow excess, pending report to and sanction from the Supreme Government.

14. In the Military Department there is a Financial Commission already sitting. To that Commission will be transmitted the accounts of the various Departments of the Army, after examination at the several Presidencies; and the Commission will transmit the aggregates (without the details) to the Audit Board for final sanction in reference to the Budget.

No. 28.

Fort William, the 7th April 1860.

Notification.—Mr. H. A. Mangles, 2nd Assistant Accountant General to the Government of India, has been allowed by the Right Hon'ble the Secretary of State for India a further extension of leave for six months on Medical Certificate.

By Order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

Military Department.

GENERAL ORDERS BY HIS EXCELLENCY THE GOVERNOR GENERAL OF INDIA.

Camp Hooshearpore, the 28th March 1860.

His Excellency the Governor General of India gladly embraces the opportunity afforded by the return of Her Majesty's 53rd Regiment to England, to place on record the sense entertained by the Government of the services rendered in this Presidency by this excellent Regiment.

The 53rd Regiment arrived in India in December 1844, and proceeded to the North-Western Provinces.

It was present in the Campaign of the Sutledge, and engaged in the Battle of Aliwal in January 1846, and at the Battle of Sobraon on the 10th of February 1846, which closed that Campaign. It took part also in the Campaign of the Punjab and was present in the Battle of Goojerat.

After several years of service in the Upper Provinces and in the Punjab, in the course of which, while at Peshawur in 1851 and 1852, the Regiment was frequently engaged in successful expeditions against the Bordar Tribes, the 53rd Foot proceeded to the Presidency, and it was in Garrison in Fort William in the early part of the memorable year 1857, when the late Mutinies broke out in the Native Army of Bengal.

The Governor General willingly bears testimony to the importance of the service rendered at that time by the Regiment at the Presidency.

The 53rd Foot proceeded to the North-Western Provinces while the general disturbances were at their height, and at the brilliant affair at Khujwa on the 1st of November 1857, where about two Companies were engaged successfully, in concert with the *Shannon's* Naval Brigade, against a very superior body of Rebels and Mutineers, the Regiment lost its gallant and lamented Commander Lieutenant-Colonel Powell, C. B.

Of this action it was appropriately remarked in the Despatch of His Excellency the Commander-in-Chief.—"This fight affords one more instance "of what the British Soldier will perform, in spite "of every disadvantage and extraordinary fatigue. "This was a Soldier's fight if ever there was one."

With the Detachment of the 53rd on this occasion, it will be remembered that a Company of the 93rd Highlanders, a small party of the Royal Engineers, and a Depôt Detachment likewise fought; the whole winning for themselves the admiration and gratitude of their fellow Countrymen.

The 53rd Regiment served at the memorable relief of the Garrison of Lucknow achieved by His Excellency the Commander-in-Chief in November 1857; and after having been present at the relief of Cawnpore, and at the action on the Kalanuddee, both directed by His Excellency in person,—at the actions at Futtehgurh and at Shumsabad, and the storming of Meeangunge, the Regiment was engaged in the capture of Lucknow by the Commander-in-Chief in April 1858.

Lastly, the Regiment was employed in the taking of Sultanpore and the passage of the Goomtee under Major-General Sir Hope Grant, K. C. B., and in the final subjugation of Oude.

The field services of the 53rd Foot, however, have not been more conspicuous than its discipline and good conduct throughout the period of its employment in India.

The Governor General takes his leave of this fine Regiment with a very hearty farewell.

Camp Mahilpore, the 31st March 1860.

His Excellency the Governor General is pleased to make the following appointments:—

Brigadier Sir R. Walpole, K. C. B., Commanding the Rohilcund Field Force, to the Divisional Staff temporarily, with the rank of Brigadier General, and to command the Oude Division of the Army.

Colonel C. W. M. Milman, of Her Majesty's 37th Regiment, to be temporarily a 1st Class Brigadier on the Establishment, in succession to Brigadier General Sir R. Walpole, K. C. B.

R. J. H. BIRCH, *Major-Genl.*,
Secretary to the Govt. of India,
with the Governor-General.

Military Department.

Fort William, the 7th April 1860.

No. 377 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate:—

Captain and Brevet Major Colin Cookworthy, of the Regiment of Artillery.	For two years, under the old Regulations.

Fort William, the 9th April 1860.

No. 378 *of* 1860.—The following Notifications, from the Foreign Department, are published in General Orders:—

No. 968.—*Fort William, the 5th April* 1860.—The following appointments are confirmed:—

Assistant Surgeon E. O. Tandy to the Medical charge of Seetapore, Oudh, from 16th October to 22nd November last.

Assistant Surgeon E. Selons to the same charge, from 23rd November to 31st December last.

Assistant Surgeon G. H. Ray to the same charge, from 1st January last.

No. 379 *of* 1860.—The following Notifications, from the Financial Department, is published in General Orders:—

No. 25, *Fort William, the 28th March* 1860.—The following Extract from a Despatch from the Right Hon'ble the Secretary of State for India, to the Government of India, in the Finan-

cial Department, No. 19 of 1860, dated the 8th February, is published for general information :—

Para. 4.—The rule laid down in the Despatch in this Department, No. 78, dated 4th November 1857, which provides that "no Officer appointed to act for another is entitled to full Staff pay until he shall have been performing those duties for more than six months," may be applied to all cases of Military Officers in Civil employ, as recommended by your Government.

Letter dated 21st October 1859, No. 191.

No. 380 *of* 1860.—The following Notifications, from the Public Works Department, are published in General Orders :—

No. 33, *Head Quarters, Camp Hoshyarpore, the 28th March* 1860.—*Appointment.*—Ensign W. H. Beckett, on the General List (Infantry), is appointed a Probationary Assistant Engineer, Department of Public Works, and posted to the Punjab.

No. 63, *Fort William, the 5th April* 1860.—*Notification.*—Lieutenant H. W. Wood, of the Madras Engineers, Officiating Executive Engineer, Saugor Division, is permitted to resign his appointment in the Public Works Department, and his services are accordingly replaced at the disposal of the Government of Fort St. George.

Lieutenant F. M. Raynsford, 18th Madras Native Infantry, 2nd Class Assistant Engineer, is transferred from the Jubbulpoor to the Saugor Division, to officiate as Executive Engineer, *vice* Lieutenant H. W. Wood, resigned.

Lieutenant F. A. Howes, of the Madras Engineers, is re-appointed temporarily Officiating Executive Engineer, Jubbulpoor Division, together with the charge of the 2nd Division, Great Deccan Road.

This cancels Notification No. 38, of the 22nd February 1860, permitting Lieutenant Howes to resign his appointment in the Public Works Department of the North-Western Provinces.

No. 381 *of* 1860.—The under-mentioned Officers have reported their return from England :—

	Date of Arrival at Fort William.
Major William Frost Nuthall, 18th Native Infantry, Commandant, Pegu Light Infantry Battalion ...	2nd April 1860.
Captain and Brevet Major Allen Bayard Johnson, 5th European Regiment, Brigade Major, Cawnpore ..	
Captain Olaus John McLeod Farrington, 4th Native Infantry, Deputy Commissioner Punjab, on leave for fifteen months from the 10th January 1859 ...	
Captain John Irwin Willes, 69th Native Infantry, Assistant Commissary General ...	
2nd Captain George Charles Depree, Artillery, Surveyor General's Department ...	
Captain Albert Locke Nicholson, 64th Native Infantry ...	
Lieutenant Charles Frederick Middleton, 40th Native Infantry, Adjutant, Meerut Levy ...	
Lieutenant Cunliffe Martin, 1st European Light Cavalry ...	2nd April 1860.
Lieutenant Thomas Adair Butler, 1st European Bengal Fusiliers ...	
Lieutenant William Macdonald, 25th Native Infantry ...	
Lieutenant William Owen, 61st Native Infantry ...	

Fort William, the 10th April 1860.

No. 382 *of* 1860.—The following Orders issued by the Government of Bombay are confirmed :—

Granting leave of absence to Europe on Medical Certificate to the under-mentioned Officers :—

No. 176, *dated 22nd March* 1860.—Captain Patrick Maxwell, of the 37th Regiment Native Infantry, Deputy Commissioner of Leia.	For fifteen months, under the new Regulations.
No. 182, *dated 26th March* 1860.—Captain and Brevet Major Alexander Ross Elliot Hutchinson, of the 13th Regiment Native Infantry, Political Agent at Bhopal.	For fifteen months, under the new Regulations.

No. 383 *of* 1860.—Ensign Francis Henry Goold, of the 1st European Bengal Fusiliers, is, at his own request, transferred to the 47th Regiment Native Infantry.

No. 384 *of* 1860.—Rank is assigned to the under-mentioned Assistant Surgeons from the date specified :—

Assistant Surgeon Alexander Rainy Brotchie (not arrived)	20th January 1860.
Assistant Surgeon Leonard Emanuel (not arrived) ...	
Assistant Surgeon George William Jameson (not arrived) ...	
Assistant Surgeon Henry Cookson (not arrived) ...	
Assistant Surgeon Robert Wiseman Cunningham, M. D., (not arrived) ...	
Assistant Surgeon Robert Carter (not arrived) ...	
Assistant Surgeon William Moir (not arrived) ...	
Assistant Surgeon Thomas Gray Skardon (not arrived) ...	
Assistant Surgeon Daniel O'Brien (not arrived) ...	

No. 385 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentleman to be a Cadet for the Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. He is accordingly admitted into the Service and promoted to the rank of Ensign, leaving the date of his Commission to be adjusted hereafter :—

	Date of Arrival at Fort William.
Infantry.	
Mr. James Hector Charles Greenhill Lassalle.	2nd April 1860.

No. 386 *of* 1860.—Major H. S. Grimes, Officiating Deputy Pay Master, Cawnpore, is allowed leave of absence, from the 1st instant to the 15th October next, to visit Simla and the adjacent Hills, on Medical Certificate, under the old Regulations

No. 387 *of* 1860.—The following Order by Her Majesty in Council is, under instructions from Her Majesty's Secretary of State for India, published for general information, and the orders therein contained are to be strictly observed from this date :—

At the Court at Buckingham Palace.

The 23rd day of January 1860.

PRESENT :

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS there was this day read at the Board a Representation from the Right Honorable the Secretary of State for India in Council, setting forth that a Committee composed of certain Officers had been appointed to consider the expediency of revising the Table of Salutes to be given to European Functionaries in India, fixed by Her Majesty's Order in Council of the 20th of March 1857, in order that the Salutes to European Functionaries in India and the Indian Seas should correspond with the Honors accorded to Functionaries of a similar rank in all other parts of Her Majesty's dominions, and submitting for Her Majesty's approval two revised Tables of Salutes to European Functionaries, and on anniversaries or special occasions, agreed on by such Committee, with certain modifications subsequently made thereon: Now therefore, Her Majesty, having taken the said revised Tables of Salutes, so modified as aforesaid, into consideration, is pleased, by and with the advice of Her Privy Council, to approve thereof, and to order, as it is hereby ordered, that the said revised Tables of Salutes (a copy whereof is hereunto annexed) be strictly observed and attended to. Whereof the Right Honorable Sidney Herbert, and the Right Honorable Sir Charles Wood, Bart., two of Her Majesty's Principal Secretaries of State, and the Right Honorable the Lords Commissioners of the Admiralty, are to take notice, and to give the necessary directions herein as to them may respectively appertain.

(Signed) WM. L. BATHURST.

No. 1.

Table of Salutes to European Functionaries applicable to the Territories under the authority of the Government of India.

No.	Persons.	No. of Guns.	
1	Viceroy and Governor General of India ...	21	By the Forts and Batteries within the Indian Territories and Seas, and in being fallen in with, by, or visiting, any of Her Majesty's Ships within those limits.
2	Ambassadors ...	19	By Her Majesty's Forts and Batteries within the Indian Territories, and also on visiting, embarking on board of, or disembarking from, any of Her Majesty's Ships within the Indian Seas.
3	Governors of Presidencies ...	17	By the Forts and Batteries within the Indian Territories and Seas, and by Her Majesty's Ships within those limits.
4	The President of the Council of India ...	17	
5	Governor General of the Portuguese Settlements in India ...	17	
6	Governor of Pondicherry ...	17	
7	Governors of Her Majesty's Colonies ...	17	The same within jurisdiction, or when on duty elsewhere.
8	Lieutenant Governors of Provinces in India	15	The same within jurisdiction, or when on duty elsewhere.
9	Commander-in-Chief ...	...	According to Military Rank, with two Guns more than specified below, in the scale for Rank ... — The same within Indian Territories and Seas.
10	Commander-in-Chief of Her Majesty's Naval Forces ...	...	According to Naval Rank, with two Guns more than specified below, in the scale for Rank. ... — The same within Indian Territories and Seas.
11	Provincial Commander-in-Chief ...	...	According to Military Rank, with two Guns more than specified below, in the scale for Rank. ... — Within his own Presidency only.
12	Generals and Admirals, or their Flags ...	15	The same within Indian Territories and Seas.
13	Members of Council ...	15	Forts and Batteries, and Her Majesty's Ships within their respective Presidencies.
14	Commander-in-Chief, Indian Navy ...	...	According to Naval Rank, with two Guns more than specified below, in the scale for Rank ... — The same within Indian Territories and Seas.

No.	Persons.	No. of Guns.	
15	Plenipotentiaries and Envoys ...	15	The same within the precincts of the Territories to which he is accredited.
16	Lieutenant-Governors of Her Majesty's Colonies ...	15	The same within jurisdiction, or when on duty elsewhere.
17	Vice Admirals and Lieutenant Generals, or their Flags ...	13	The same within Indian Territories and Seas.
18	Agents to the Governor-General ...	13	The same within Indian Territories and Seas, or within jurisdiction only, or when on duty elsewhere.
19	Residents ...	13	The same within jurisdiction, or when on duty elsewhere.
20	Chief Commissioners of Provinces and Commissioners ...	13	
21	Rear Admirals and Major Generals, or their Flags ...	11	The same within Indian Territories and Seas.
22	Political Agents and Chargés d'Affaires ...	11	Forts, Batteries, and Her Majesty's Ships within the precincts of the Territories to which he is accredited.
23	Commodores of the First Class and Brigadier Generals ...	9	The same within limits of Command.
24	The Portuguese Governor of Damaun ...	9	The same within Indian Territories and Seas.
25	The Governor of Dew ...	9	
26	Her Majesty's Ships not carrying Broad Pennant (return Salute only) ...	7	
27	Any other Ship ...	—	Gun for Gun.
	Officers inferior to Brigadier Generals, who command Divisions of the Army, District Field Forces on or beyond the British Frontier or Garrisons, with a permanent Staff, to receive in Bengal, Madras and Bombay, a Salute and Honors of the next Superior Army Rank from their own Garrison Forces, &c. ...	—	This is applicable to India only.

Note.—The Viceroy and Governor General of India to have power, in cases in which he may deem it expedient to authorize Salutes, to issue such Local Regulations for the guidance of the Authorities in Indian limits with respect to Civil or Military Officers holding Positions or Commands not included in the above Table.

No. 2.

TABLE OF SALUTES ON ANNIVERSARIES OR SPECIAL OCCASIONS, APPLICABLE TO THE TERRITORIES UNDER THE AUTHORITY OF THE GOVERNMENT OF INDIA.

No.		No. of Guns.	
	ANNIVERSARIES.		
1	The Queen's Birth-day ...	21	To be fired at all Stations where there are Guns.
2	The Accession and the Coronation of the reigning Sovereign ...	21	
3	The Prince Consort's Birth-day ...	21	
	SPECIAL OCCASIONS.		
4	Births of Children of the reigning Sovereign	21	At the Presidencies only.
	ANNIVERSARIES.		
5	Victories by the British Arms ...	21	
6	Reading of all Proclamations ...	21	
	FUNERAL HONORS.		
7	Minute Guns to be fired at the Funerals of Crowned Heads, and at the Funerals of Functionaries who were entitled to Salutes; the same number of Minute Guns only to be fired as they were entitled to as Salutes, when living.		
8	Minute Guns equal in number to the years of the deceased not to be fired on any occasion unless by the special order of the Governor General in Council.		
9	Noon-day Guns to be fired at all large Military Stations.		

No. 388 *of* 1860.—The following Promotions are made in the under-mentioned Corps of the Native Army :—

Corps.	Rank and Names.	To what Rank promoted.	From what date.	In whose room.
58th Regt. N.I.	Jemadar Sewrutton Tewary ...	Subadar ...	1st May 1857.	Lalla Chaidee, invalided.
Ditto ...	Ditto Khaja Emam Ruzah ...	Ditto ...	Ditto ...	Jeyram, invalided.
Ditto ...	Ditto Ram Churn Tewary ...	Ditto ...	Ditto ...	Buxoola Khan, invalided.
Ditto ...	Havildar Lalla Buctour ...	Ditto ...	Ditto ...	Seetul Persad Dooby, invalided.
Ditto ...	Ditto Meer Hyder Hossain ...	Ditto ...	11th July 1857.	Khaja Allee Ruzah, dismissed.
Ditto ...	Ditto Brijloll Sing ...	Ditto ...	17th Oct. 1857.	Hurman Sing, struck off.
Ditto ...	Ditto Umbadeen ...	Ditto ...	Ditto ...	Shaick Uzgur Allee, struck off
Ditto ...	Ditto Shaick Maboob ...	Ditto ...	Ditto ...	Shaick Khoda Bux, struck off.
Ditto ...	Ditto Ramdeeal Tewary ...	Ditto ...	5th April 1859.	Sewpersun Sing, deceased.
Ditto ...	Ditto Soobhan Khan ...	Jemadar ...	1st May 1857.	Sewruttun Tewary, promoted.
Ditto ...	Ditto Seetull Pathuck ...	Ditto ...	Ditto ...	Khaja Emam Ruzah, promoted.
Ditto ...	Ditto Sewpal Sing ...	Ditto ...	Ditto ...	Ram Churn Tewary, promoted.
Ditto ...	Ditto Pirthee Tewary ...	Ditto ...	17th Oct. 1857	Dhoora Sing, struck off.
Ditto ...	Ditto Sewpersun Sing ...	Ditto ...	Ditto ...	Kundhya Sing, struck off.
Ditto ...	Ditto Shaick Hingun ...	Ditto ...	Ditto ...	Ramdeen Dooby, struck off.
Ditto ...	Ditto Ramchurn Tewary ...	Ditto ...	30th Nov. 1857.	Naime Dooby, deceased.
Ditto ...	Ditto Outar Sing ...	Ditto ...	12th Jan. 1858.	Durreow Khan, deceased.

The Promotions made in the above Regiment, announced in G. G. O. No. 1164 of 1859, are cancelled.

Loyal Poorbeah Regt.	Havildar Ramsurrun Pandey, late 36th N. I. ...	Subadar ...	8th June 1857.	These promotions were made under authority of the Punjab Government, during the Mutinies of 1857.
Ditto ...	Ditto Sudhun Doss, late 36th N. I. ...	Ditto ...	Ditto ...	
Ditto ...	Ditto Munnoo Sing, late 36th N. I. ...	Ditto ...	Ditto ...	
Ditto ...	Ditto Rummoo Sing, late 61st N. I. ...	Ditto ...	22nd Aug. 1857.	
Ditto ...	Naick Thakoorpersaud Misser, late 61st N. I. ...	Jemadar ...	8th June 1857.	
Ditto ...	Havildar Sewdial Sing, late 61st N. I. ...	Ditto ...	22nd Aug. 1857.	
2nd Infy. Regt. Nagpore Irr. Force .	Jemadar Nuzzuf Allee ...	Subadar ...	25th Dec. 1859.	Alli Mahomed, deceased.
Ditto ...	Havildar Shaik Ebram ...	Jemadar ...	Ditto ...	Nuzzuf Allee, promoted.
Regt. of Ferozepore ..	Jemadar Bholah Singh ...	Subadar ...	6th July 1858.	Mahomed Ally, dismissed.
3rd Regt. Irr. Cavy. ..	Ressaidar Soobhan Khan ...	Ressaldar ...	1st May 1859	Golam Mahomed Khan, transferred to Meade's Horse by G. O. C. C., 18th March 1859.

Corps.	Rank and Names.	To what Rank promoted.	From what date.	In whose room.
3rd Regt. Irr. Cavalry ...	Naib Ressaldar Shaheb Zummah Khan ...	Ressaidar and Woordie Major	1st May 1859.	Soobhan Khan, promoted.
Ditto ...	Ditto Zoolfukar Allee ...	Ressaidar ...	Ditto ...	Shaheb Zummah Khan, Woordie Major.
Ditto ...	Heerah Sing, late acting Ressaidar, Rohilcund Horse ...	Appointed Naib Ressaldar ...	25th Oct. 1857.	Mahboob Bux Khan, struck off.
Ditto ...	Jemadar Moozuffur Allee ...	Naib Ressaldar...	1st May 1859.	Shaheb Zummah Khan, promoted.
Ditto ...	Ditto Summund Khan ...	Ditto ...	Ditto ...	Shekh Hooseinbux, transferred to Meade's Horse.
Ditto ...	Ditto Kazeem Allee Khan ..	Ditto ...	Ditto ...	Zoolfukar Allee, promoted.
Ditto ...	Ditto Allayar Khan ...	Ditto ...	Ditto ...	Shahebdad Khan, struck off.
Ditto ...	Kote Duffadar Munohur Sing ...	Jemadar ...	Ditto ..	Moozuffur Allee, promoted.
Ditto ...	Ditto Akbur Khan ...	Ditto ...	Ditto ..	Summund Khan, promoted.
Ditto ...	Ditto Moorad Sheer Khan	Ditto ...	Ditto ..	Kazeem Allee Khan, promoted.
9th Regt. Irr. Cavy. ...	Ditto Sundul Khan ...	Jemadar ... Naib Ressaldar	8th July 1857. 1st Oct. 1857.	Ally Bux, promoted. Peer Bux, deceased.
Ditto ...	Ditto Khurruck Sing ...	Jemadar ... Naib Ressaldar	8th July 1857. 1st Nov. 1857.	Golam Russool Khan, promoted. Wuzzeer Khan, struck off.
Ditto ...	Ditto Kumwar Sing ..	Jemadar ...	19th July 1857.	Hurnam Sing, promoted.
Ditto ...	Duffadar Thundee Sing ..	Ditto ...	21st Sept. 1857.	Luchmun Sing, promoted.
Ditto ...	Ditto Mohamed Bux Khan ...	Ditto ...	26th Sept. 1857.	Maun Singh, promoted.
16th Regt. Irr. Cavy. ..	Kote Duffadar Golam Moheeoodeen Khan ...	Ditto ...	31st Dec. 1857.	Mulloo Sing, struck off.
Ditto ...	Ditto Golam Kader Khan	Ditto ...	9th Aug. 1859.	Soobhan Khan, promoted by G.G.O., No. 1595 of 1859.
Regt. of Robart's Horse.	Ressaldar Boodh Sing ...	Appointed Ressaldar ...	6th Dec. 1858.	To complete the Establishment.
Ditto ...	Jemadar Goolistan Khan, late of the 12th Irregular Cavalry ...	Appointed Ressaidar ..	1st June 1859.	
Ditto ...	Abdoollah Khan ...	Appointed Naib Ressaldar ... Promoted to Ressaidar ...	15th March 1859 1st July 1859	
Ditto ...	Duffadar Sulwunt Sing ...	Jemadar ... Naib Ressaldar	9th Dec. 1859. 1st April 1859.	
Ditto ...	Alleyar Khan ...	Appointed Naib Ressaldar ...	28th April 1859.	
Ditto ...	Duffadar Nuzzur Mohomud Khan, late of the 12th Irr. Cavy. ...	Jemadar ... Naib Ressaldar	1st June 1859. 1st July 1859.	
Ditto ...	Mytab Sing ...	Appointed Jemadar ...	20th Jan. 1859.	

Corps.	Rank and Names.	To what Rank promoted.	From what date.	In whose room.
Regt. of Robart's Horse.	Musjeedee Khan ...	Appointed Jemadar ...	14th May 1859.	To complete the Establishment.
Ditto ...	Duffadar Futteh Allie Shah, late of the 12th Irregular Cavalry .	Jemadar ...	1st July 1859.	
Agra Levy ...	Jemadar Shaick Ally Bux ...	Subadar ...	24th June 1859.	
Ditto ...	Havildar Shaick Nowbut ...	Jemadar ...	Ditto ...	
Ditto ...	Ditto Ramnarain Misser ...	Ditto ...	Ditto ...	
Ditto ...	Ditto Sunnoomaun Pandie ..	Ditto ...	Ditto ...	
Ditto ...	Ditto Moula Bux Khan ...	Ditto ...	Ditto ...	
Ditto ...	Ditto Deepnarain Sing ...	Ditto ...	Ditto ...	
Ditto ...	Ditto Ramgolam Sing ...	Ditto ...	Ditto ...	
Futtehghur Levy ...	Jemadar Hunnooman Sing ..	Subadar ...	1st Jan. 1860.	To fill existing vacancies.
Ditto ...	Ditto Shekh Emambux ...	Ditto ...	Ditto ...	
Ditto ...	Havildar Shekh Sife Allie ...	Jemadar ...	Ditto ...	
Shahjehanpore Levy ...	Jemadar Nubee Buccus, late of the 22nd Punjaub Infantry ...	Subadar ...	18th Nov. 1859.	
Ditto ...	Ditto Chet Singh, late of the 73rd N. I. ...	Ditto ...	Ditto ...	
Ditto ...	Ditto Kunjun Singh ...	Ditto ...	Ditto ..	
Ditto ...	Ditto Lekh Raj ...	Ditto ...	Ditto ...	
Ditto ...	Havildar Bhikaree Singh, late of the 73rd N. I. ...	Jemadar ...	Ditto ...	
Ditto ...	Ditto Amanut Ali, late of the 73rd N. I. ...	Ditto ...	Ditto ..	
Ditto ...	Ditto Bughail Singh, late of the 22nd Punjaub Infy....	Subadar ...	Ditto ...	
Ditto ..	Ditto Bhoota Singh, late of the 22nd Punjaub Infy...	Jemadar ...	Ditto ...	
Ditto ...	Ditto Noop Singh, late of the 22nd Punjaub Infy...	Ditto ...	Ditto ...	
Ditto ...	Ditto Golab Singh, late of the 22nd Punjaub Infy...	Ditto ...	Ditto ...	
Ditto ...	Ditto Rutton Singh ...	Ditto ...	Ditto ...	
Ditto ...	Ditto Soonder Lall ...	Ditto ...	Ditto ...	
Corps of Guides ...	Wusakah Singh, formerly of the 1st Oude Cavalry, Supernumerary Duffadar from 5th April 1857 ...	Jemadar* ...	1st Sept. 1857.	

* In this grade Wusakah Sing, deceased, was transferred from the Corps of Guides to the 1st Regiment Hodson's Horse, and promoted to the rank of Naib Ressaldar in G. G. O., No. 1595 of 1859.

No. 389 *of* 1860.—The under-mentioned Junior Civil Second Assistants, Great Trigonometrical Survey, are placed on the full allowance appertaining to that Grade from 1st instant:—

Mr. Civil 2nd Assistant Nicholas Belletty.

Mr. Civil 2nd Assistant Charles Jorden Carty.

Mr. Civil 2nd Assistant William Johnson.

F. D. Atkinson, *Major,*

Offg. Secy. to the Govt. of India.

Public Works Department.

GENERAL.—ESTABLISHMENTS.

No. 34.

Head-Quarters, Camp Ghursunkur,

The 2nd April 1860.

Appointment.—Mr. P. Fitzpatrick is re-appointed an Assistant Supervisor in the Department Public Works and posted to Oudh, with effect from date of joining.

No. 36.

Notification.—Mr. A. J. L. Perrier, C. E., Barrackpoor Division, is transferred to the North-Western Provinces, and appointed to officiate in the Executive charge of the 6th Division Grand Trunk Road for Captain C. B. Stuart, about to proceed on Sick leave to England.

No. 37.

Appointment.—Lieutenant E. C. Garstin, 29th Native Infantry, is appointed a Probationary Assistant Engineer, and posted to the Punjab from date of joining.

H. YULE, *Lieut.-Colonel,*
Secy. to the Govt. of India,
with the Governor-General.

No. 64.

Fort William, the 10th April 1860.

Notification.—Mr. W. Boate, temporary Assistant Engineer, 2nd Class, attached to the 24-Pergunnah Division of Embankments, is permitted to resign his appointment in the Public Works Department, with effect from the 10th February 1860.

No. 65.

Erratum.—The 7th or Cuttack Circle, as constituted under Notification No. 18, dated the 26th January 1860, will extend to the *Byturnee* River and not the Brahminee River, as stated in that Notification.

C. H. DICKENS, *Captain,*
Offg. Secy. to the Govt. of India.

Orders by the Lieutenant-Governor of Bengal.

No. 1623.

APPOINTMENTS.—*The 29th March* 1860.—Messrs. W. B. Buckle and E. Sandys to be Members of the Local Committee of Public Instruction at Chittagong.

Mr. H. Balfour to be Secretary of the Local Committee of Public Instruction at Bograh.

Baboo Bance Madhub Shome to be a Member of the Local Committee of Public Instruction at Purneah.

Rajah Sutteesh Chunder Roy Bahadoor to be a Member of the Dispensary Committee at Nuddea.

The 5th April 1860.—Mr. J. S. Spankie to be Magistrate and Collector of Bhaugulpore.

Mr. E. W. Molony to be Magistrate and Collector of Maldah, but to continue to officiate until further orders as Magistrate and Collector of Jessore.

Mr. A. J. R. Bainbridge to be Joint Magistrate and Deputy Collector of Moorshedabad, but to continue to officiate until further orders as Magistrate and Collector of Pubna.

Mr. C. B. Skinner, Officiating Joint Magistrate and Deputy Collector of Jessore, to be Joint Magistrate and Deputy Collector of that District.

Mr. H. Muspratt, Officiating Joint Magistrate and Deputy Collector of Backergunge, to be Joint Magistrate and Deputy Collector of that District.

Mr. W. J. Herschel to be Magistrate and Collector of Furreedpore, but to continue to officiate until further orders as Magistrate and Collector of Nuddea.

Mr. T. B. Lane, Officiating Magistrate of Howrah, to be Magistrate of that District.

Mr. S. H. C. Tayler, Officiating Joint Magistrate and Deputy Collector of Rajshahye, to be Joint Magistrate and Deputy Collector of that District, but to officiate as Magistrate and Collector of Maldah, until relieved by Mr. Lowis.

Mr. J. M. Lowis to officiate as Magistrate and Collector of Maldah.

Mr. H. H. Robinson to be Joint Magistrate and Deputy Collector of Purneah, but to continue to officiate until further orders as Magistrate and Collector of Chumparun.

Mr. L. R. Tottenham to be a Joint Magistrate and Deputy Collector of the 2nd Grade.

Mr. H. T. Prinsep to be a Joint Magistrate and Deputy Collector of the 2nd Grade.

Mr. H. B. Simson to be a Joint Magistrate and Deputy Collector of the 2nd Grade.

Mr. H. W. Alexander to be a Joint Magistrate and Deputy Collector of the 2nd Grade, and to have charge of the Sub-Division of Nattore.

Mr. F. G. Millett to officiate as Joint Magistrate and Deputy Collector of Moorshedabad.

The 9th April 1860.—Mr. E. M. Reily, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Tumlook, and to exercise the full powers of a Magistrate in Midnapore.

Mr. G. U. Yule, Commissioner of Bhaugulpore, is vested with powers of a Sessions Judge in Moorshedabad.

The 10th April 1860.—Baboo Pertaub Chunder Chatterjee, B. A. and B. L., to be a Deputy Magistrate under Act XV. of 1843, and a Deputy Collector under Regulation IX. of 1833, in Monghyr, and to exercise the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807, in that District.

LEAVE OF ABSENCE.—*The 4th April* 1860.—Captain E. P. Lloyd, Officiating Principal Assistant to the Commissioner of Assam, at Nowgong, for a fortnight, on Medical Certificate, under the Financial Resolution of the 22nd February 1856.

The 5th April 1860.—Moulavy Abdool Kurreem, Deputy Magistrate and Deputy Collector of Mymensing, for one month, under Clause 1, Section VII. of the Uncovenanted Absentee Rules.

NOTIFICATIONS.—*The 10th April* 1860.—In continuation of the Notification of the 15th September 1858, it is hereby notified that Lieutenant H. Sconce, Principal Assistant to the Commissioner of Assam, is reported to have also passed a successful examination in the Bengallee language.

The services of Lord H. U. Browne are placed at the disposal of the Government of India, in the Home Department.

Erratum.—In the Notification of the 4th instant, published as a Supplement to the *Calcutta Gazette* of the 7th idem, in the rates of valuation for Grey and White Twills, for 2 Rupees 9 annas, read 2 annas 9 pie per yard.

A. R. YOUNG,
Secy. to the Govt. of Bengal.

Orders by the Lieutenant-Governor, North-Western Provinces.

ALLAHABAD, TUESDAY, APRIL 3, 1860.

JUDICIAL DEPARTMENT.

No. 607A.

Camp Umuria, the 21st March 1860.

Notifications.—Leave of absence, for six months, on Medical Certificate, under the Military Rules, is granted to Dr. W. H. Spry, Civil Surgeon of Ajmere, from the 7th instant, to proceed to the Hills, making over charge of his duties to Dr. J. Murray, in Medical charge of the Mhair Regiment, who will conduct the duties during his absence.

No. 609A.

Camp Sittargunge, the 22nd March 1860.

Privilege leave of absence, for three months, is granted to Bahadoor Alli, Uncovenanted Assistant in the Neemuch Superintendency, under Section VII., Clause 1 of the Uncovenanted Absentee Rules.

No. 612A.

Leave of absence, for one month, from the 1st proximo, is granted to Captain R. R. Harris, Cantonment Joint Magistrate at Cawnpoor, to enable him to proceed to Calcutta, preparatory to applying for Furlough to Europe, on Medical Certificate.

No. 615A.

Leave of absence, for eighteen days, is granted to Mr. H. Unwin, Judge of the Sudder Dewanny and Nizamut Adawlut, North-Western Provinces, to enable him to reach the Port of Embarkation, preparatory to resigning the Service.

No. 617A.

Leave of absence, for two weeks, is granted to Mahomed Hussun Khan, Principal Sudder Ameen of Mynpoorie, under Section VII. of the Uncovenanted Leave Rules.

No. 627A.

Camp Roodpoor, the 23rd March 1860.

Leave of absence, for six months, on private affairs, under Section XIV. of the Rules, is granted to Mr. C. B. Thornhill, together with the usual preparatory leave to enable him to reach the Port of Embarkation, with effect from the date on which he may avail himself of the same.

Mr. A. Cocks will officiate as Commissioner of the Allahabad Division, during the absence of Mr. C. B. Thornhill, or until further orders.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

G. E. W. COUPER,
Secy. to Govt., N. W. P.

No. 297A.

MILITARY DEPARTMENT.

Camp Nynee Tal, the 30th March 1860.

Notification.—The under-mentioned Uncovenanted Officers, attached to the Military Police, North-Western Provinces, having passed the prescribed Examination, are confirmed in their

appointments, from the date noted opposite their names :—

Names and Appointments.	*Date of passing the Examination.*
Mr. Volkers, Adjutant, on probation, of the Saugor District Police Battalion ...	12th March 1860.
Mr. Goad, Adjutant, on probation, of the Mundlah District Police Battalion ...	12th March 1860.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

O. M. GLUBB, *Lieut.*,
Asst. Military Secy. to Govt., N. W. P.

Orders by the Lieutenant-Governor, Punjab Provinces.

General Department, No. 837, dated 28th March 1860.

Leave of Absence.—Mr. J. C. Murphy, Extra Assistant Commissioner, Delhi, for six months, from such date as he may avail himself of the same, under Section VIII. of the Uncovenanted Service Leave Rules.

Revenue Department, No. 423, dated 28th March 1860.

Mr. G. Chill, Deputy Collector, Salt Revenue, for three months, from such date as he may avail himself of the same, under Section VII. of the Uncovenanted Service Leave Rules.

Public Works Department, No. 567, dated 26th March 1860.

Transfer.—Lieutenant Holmes, Assistant Engineer, Peshawur Division, is transferred to the Huzara Division Public Works.

R. H. DAVIES,
Secretary to Govt., Punjab.

LAHORE, 26TH MARCH 1860.

No. 130.—*Transfer.*—Jemadar Mool Sing, from the Goorgaon to the Delhi Division Mounted Police, with effect from the date he was struck off strength of the Division.

LAHORE, 27TH MARCH 1860.

No. 131.—*Transfer.*—Havildar Ramdut, from the 5th Punjab Police Battalion to the 1st Oude Police Battalion, with the concurrence of the Chief Commissioner of Oude; and Havildar Jewun Khan, from the latter to the former.

LAHORE, 28TH MARCH 1860.

No. 132.—*Transfer.*—Jemadar Mokum Deen, from the Loodianah Levy at Googairah, to the Leia Levy.

No. 133.—Agreeably to Government letter, No. 246, of the 20th January 1860, the under-mentioned Heirs of deceased men of the Punjab Organized Police are admitted to the Native Family Pension, from the dates specified opposite to their respective names, and the Officers in charge of Civil Treasuries in whose Districts the Individuals reside are directed to disburse their Stipends :—

Names of Claimants.	Age.		Height.		Caste.	Personal appearance and particular marks.	Village and Country.	Nature of relationship to the deceased.	Description of the deceased relative on whose account claims are made.			Date of admission.	Date of Committee's Proceedings.	Amount of Pension.	For what period.	By what Civil Treasury.
	Years.	Months.	Feet.	Inches.				Father.	Names.	Rank.	Last Corps.					
Baz Khan ...	52	...	5	8	Pathan.	Dark complexion, squints with the left eye, sword cut, scar across the lobe of the left ear.	Village—Dingah. Pergunnah—Kharian. District—Goojrat.	Mahomed Khan.	Sowar.		Mounted Police Lahore Division	22nd September 1857.	7th February 1860.	2-12	Life.	Goojrat.

No. 134.—Subject to the confirmation of the Supreme Government, the Hon'ble the Lieutenant-Governor is pleased to appoint Lieutenant W. P. Fisher, Second in Command, 2nd Punjab Infantry, to officiate as Commandant of the 6th Punjab Infantry, during the period Captain Keyes commands the 1st Punjab Infantry, or until further orders.

No. 135.—With the sanction of Government, Private Jowahir Sing, No. 2 Punjab Battery, is transferred to the Pension Establishment, from the 1st proximo, and granted an Injury Pension in the 1st degree, *viz.* Rupees 5-4 per mensem.

No. 136.—The Dehra Ismail Khan Station Order, dated 8th December 1859, by Captain C. B. Basden, Commanding, directing Assistant Surgeon T. Sheehy, M. D., Her Majesty's 7th Royal Fusiliers, to receive Medical charge of the Depôt of the Corps that remain at the Station, consequent on the departure of Assistant Surgeon R. Rouse, in Medical charge of the 6th Punjab Infantry, proceeding on Field service, is confirmed, as a temporary arrangement.

G. HUTCHINSON, *Major*,
Offg. Secy. to Govt., Punjab,
Military Department.

Notification.

FORT ST. GEORGE, 20th MARCH 1860.

THE Government of Madras are prepared to receive offers, through the Superintendent of Marine, for the establishment of a Line of Steamers of not less than 600 Tons gross and 150 Horse-power, or thereabout, between Madras, the Northern Ports and Rangoon, on the following conditions :—

1*st.*—That a Steamer be despatched to Rangoon two days after the arrival of the first or second Suez Steamer of the month, as may hereafter be decided, touching at Masulipatam, Cocanada and Vizagapatam, and that she return to Madras by the same route.

2*nd.*—That she carry all Mails free of expense to Government.

3*rd.*—That she shall afford the regulated space below decks for at least 100 Natives, accommodation (Cabin) for 5 Officers and 3 Warrant Officers, and stowage in the hold for 30 tons of Stores.

4*th.*—That the freight and passage money shall be according to the following scale :—

Between	Cabin Passage.	Intermediate Passage.	Children. Cabin Passage.		Deck Passage.		Freight per ton of 50 cubic feet.	Treasure.
			Above 7 and under 16 years.	Under 7.	Europeans. Children.	Natives. Half fare.		
Madras and Masulipatan ...	60	24	30 0	15 0	16 0 0	12 0 0	18	½ per cent.
Do do Coringa ...	70	28	35 0	17 8	17 5 4	12 10 8	21	Do.
Do do Vizagapatam ...	80	32	40 0	20 0	18 10 8	14 0 0	24	Do.
Do do Rangoon ...	150	60	75 0	37 8	26 10 8	20 0 0	45	Do.
Masulipatam and Coringa ...	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.
Do do Vizagapatam	40	16	20 0	10 0	9 5 4	6 10 8	18	Do.
Do do Rangoon ...	135	54	67 8	34 0	24 0 0	18 0 0	40	Do.
Coringa and Vizagapatam ...	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.
Do do Rangoon ...	120	48	60 0	30 0	21 5 4	16 0 0	35	Do.
Vizagapatam and Rangoon ...	105	42	52 8	26 0	18 10 8	14 0 0	30	Do.

5*th.*—That each Cabin Passenger be permitted to carry 3 Cwts. baggage, and each Deck Passenger 40 lbs., exclusive of their Arms and Knapsacks; and that extra space be allowed for the men's provisions, which will be supplied by the Commissariat.

6*th.*—That the Commander be held responsible for the custody and issue of the provisions in the mode adopted on board Government Transports or other Vessels carrying Troops; and

7*th.*—That in the event of the Steamer failing to keep to her time of departure from Madras the subsidy and guarantee shall not be claimable, and that in all cases the subsidy shall not be payable until the Vessel has accomplished her voyage out and home.

2. The Government will guarantee freight and passage money to the extent of (7,500) seven thousand and five hundred Rupees on each full trip from Madras and back.

3. Cabin Passengers are to be provided with a liberal table, including liquors.

4. Intermediate passage is intended for Warrant Officers who are entitled to a plain, substantial mess, without liquor.

5. Deck Passengers will be fed by the Government, but the Commander will be required to take charge of, issue and cook their food.

6. Parties tendering should state full particulars of the Vessel or Vessels they would propose to employ, more especially as to age, tonnage, horse-power and 'tween-deck accommodation for Troops; and the subsidy required should be stated for the voyage from Madras and back.

7. No penalties will be stipulated for in the event of failure.

8. Tenders should be addressed to the Superintendent of Marine, Madras, and despatched so as to arrive not later than the 31st July next.

By Order,
T. PYCROFT, *Chief Secretary.*

Opium Notification.

NOTICE is hereby given, that the Fifth Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 7th May 1860, at 11 A. M., and will comprize 1,780 Chests, *viz.* :—

Behar Opium	1,270
Benares ditto	510
Total Chests...	1,780

2. The general Conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 12th and 22nd May 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 12th May 1860, and no Treasury Receipts in full payment of lots will be accepted after 4 P. M. of Tuesday, the 22nd May 1860.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below.

5. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 11th June 1860 ...	1270	510	1780
Ditto " 9th July " ...	1270	510	1780
Ditto " 6th August " ...	1270	510	1780
Ditto " 10th Sept. " ...	1270	510	1780
Ditto " 8th October " ...	1270	510	1780
Ditto " 5th Nov. " ...	1270	510	1780
Ditto Wednesday, 5th Dec. " ...	1275	509	1784
	8895	3569	12464

By Order of the Board of Revenue,

E. H. LUSHINGTON,
Junior Secretary.

FORT WILLIAM,
The 29th March 1860.

Notification.

THE Inspector-General of Jails being about to proceed on a tour of inspection in the Eastern Districts will feel much obliged by all Officers in charge of Jails continuing to send their general correspondence to the Presidency as usual whence it will be forwarded to him.

2. In all matters of urgency in which immediate action is required, Officers in charge of Jails are requested to correspond directly with the Government, copies of the correspondence being subsequently submitted to the Inspector-General for his information and for record in his Office.

F. J. MOUAT,
Inspector-General of Jails, L. P.

FORT WILLIAM,
The 3rd April 1860.

Notification.

IT is hereby notified that the Superintendent of Port Blair in the Andamans has been authorized to issue Bills of Exchange for *bonâ fide* public purposes on Public Treasuries generally, and for private purposes, under the rules in force, on the Sub-Treasurers at Calcutta and Madras.

E. DRUMMOND,
Acctt. Genl. to the Govt. of India.

FORT WILLIAM;
Acctt. General's Office,
Durbar and Revenue Department,
The 9th April 1860.

Notification No. 43.

Mr. H. DRIVER, Deputy Collector, received charge of the Kamroop Treasury on the 30th ultimo.

Mr. W. O. A. BECKETT, Sub-Assistant Commissioner, received charge of the Gowalparah Treasury on the 2nd instant.

BABOO POORNOO CHUND BANERJEE, Deputy Collector, received charge of the Rungpore Treasury on the 4th instant.

F. LUSHINGTON,
Acct. to the Govt. of Bengal.

FORT WILLIAM;
Office of Accountant,
Government of Bengal,
The 10th April 1860.

Notice.

HINDOO HOLIDAYS IN APRIL 1860.

THE General Treasury will be closed on Wednesday the 11th and Thursday the 12th April 1860, on account of the Hindoo Holidays Churruck Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY,
The 24th March 1860.

Notification.

THE Civil Auditor, North-Western Provinces, has the honor to repeat his annual call to all Disbursing Officers in charge of Civil Establishments, and to Commandants of Military Police Battalions in the North-Western Provinces, for the submission (as soon after the 1st May next, as practicable, *with the April Abstract*) of their regular Annual Detailed Statement, containing the names and *full* particulars of the whole of the Establishment; and to observe that, with reference to the Orders of Government, dated 15th October 1842, published in the *Agra Government Gazette* of the 15th November 1842, the audit of their Abstracts for April next will be withheld until the receipt of the required Returns.

2. To facilitate check, it is particularly requested that the Abstract for April be sub-divided into distinct headings, so that each description of Office, with its total, shall correspond with the details given in the Statement of Establishment for the 1st May, agreeably to the form furnished.

3. It is also requested that the three separate Lists prescribed for all Uncovenanted Civil Servants, (Europeans and East Indians) and Natives, (in the last the names of only those holding appointments of trust and responsibility should be inserted) employed on their Establishments, be furnished for 1st May 1860, without delay

J. EEDE,
Offg. Civil Auditor.

CIVIL AUDITOR'S OFFICE, N. W. P.;
Allahabad, the 3rd April 1860.

Notice.

UNDER Act XX. of 1856, I hereby give notice that the Assessment Registers of Burranugore, Ooltadanga, Sealda, Intally, Ballygunge, Bhowanipore, Allipore, and Kidderpore (being Grand Divisions I., II., III., IV., V., VI., VII. and VIII. of the Suburbs of Calcutta) having been duly revised for the year 1860, under Section XVI., the prescribed Notifications, under Section XVIII. of the Act, have on this date been affixed at conspicuous places in the Divisions, and also at the Police Thannahs Kallyghaut, Kidderpore, Intally and Chitpore; all persons dissatisfied with the said Assessment, or who may dispute their occupation of property or liability to be assessed, are hereby warned that they may appeal to the Magistrate on unstamped paper, but that under Section XX. of the Act no such appeal can be received after the expiration of one month from this date.

Appellants should send with their appeal the Tax Bills for last Quarter paid by them. As the Assessment has only been revised, the taxes paid by individuals last year have not been materially altered. The gentlemen who composed the Punchayets last year have been appointed for this year also, with the following exceptions:—

GRAND DIVISION I.

Baboo Ramchunder Banerjee, in the place of Baboo Prossono Banerjee; Baboo Petumber Gangooly, in the place of Baboo Ramcomul Banerjee.

GRAND DIVISION II.

Baboo Modoosoodun Chatterjee, in the place of Baboo Bolanath Mitter; Baboo Bipinbeharee Soor, in the place of Sreenarain Bose.

GRAND DIVISION III.

J. A. Fink, Esq., in the place of C. K. Mandy, Esq.; Baboo Nobocoomar Chatterjee, in the place of Baboo Rajendronath Banerjee.

GRAND DIVISION V.

A. Bremner, Esq., in the place of W. Johnstone, Esq.

W. HEYSHAM,
Deputy Magistrate.

ALLIPORE;
Suburban Tax Office,
The 18th March 1860.

NOTICE is hereby given, that the Import Out-pass system will be modified from the 1st of May next, on and after which date all Imported Goods, with the exception of Free and such dutiable Goods which may be especially exempted, must be landed at the Custom House Wharf, and passed through the Custom House.

C. CHAPMAN,
Collector of Customs.

CUSTOM HOUSE;
Calcutta,
The 3rd April 1860.

Notice.

THE Collector of Customs will be prepared to receive, from the 6th to the 13th instant inclusive, applications for the following appointments in the Appraiser's Department:—

Head Appraiser,	salary	Rs.	700	per	mensem.
Assistant	„	„	400	„	
Assistant	„	„	250	„	
Assistant	„	„	200	„	

Parties applying will be good enough to forward, with their applications, any Certificates they may hold; and it is distinctly to be understood that those only will be selected who possess a competent knowledge of the duties of an Appraiser.

C. CHAPMAN,
Collector of Customs.

CUSTOM HOUSE;
Calcutta,
The 3rd April 1860.

Notice.

THE Collector of Customs will be prepared to receive, from the 6th to the 13th instant inclusive, applications for the following appointments in the Custom House:—

Wharf ...	4	on a salary	of	Rs.	80	per mensem.
„	3	„	„	„	60	„
„	7	„	„	„	40	„
„	2	„	„	„	25	„
„	2	„	„	„	8	„
General Establishment ...	1	„	„	„	12	„
„ ...	1	„	„	„	10	„
Appraiser's Establishment..	1	„	„	„	22	„
Calculators...	4	„	„	„	20	„
„	1	„	„	„	12	„

C. CHAPMAN,
Collector of Customs.

CUSTOM HOUSE;
CALCUTTA,
The 3rd April 1860.

Memorandum.

THE Water Gate Fort William is open for the entrance of Carriages, and the Calcutta Gate available for egress only from this date.

M. SMITH, *Brigadier,*
Comdg. at Fort William.

FORT WILLIAM,
The 10th April 1860.

Notice of the Municipal Commissioners.

NOTICE is hereby given, that the Municipal Commissioners for the Town of Calcutta have this day attached their signatures to the Assessment Books for the year 1860, in accordance with the provisions of Section X. of Act XXV. of 1856.

By Order of the Board of Municipal Commissioners,

ROBERT TURNBULL,
Secy. to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS;
3, *Chowringhee Road,*
Calcutta, 4th April 1860.

Notice.

THE Effects of the late MR. W. WHITE, an Inspector in the Service of the East India Railway Company, and an European British Subject, who died intestate at Rajgaon near Pulsa in this District, are under the Seal of this Court, and will be delivered over to any party legally authorized to receive the same.

A. PIGOU,
Officiating Judge.

CITY MOORSHEDABAD;
Civil Court,
The 26th March 1860.

Notice.

REQUIRED, a Treasurer for the Collectorate of Zillah Nowgong, Assam. Salary 65 Rupees per mensem. Security will be required to the extent of 10,000 Rupees in cash, or Landed Property valued at 5 Rupees per Poorah. Application, with Certificates of character and qualifications, to be submitted to the Collector of Nowgong, Assam.

E. P. LLOYD,
Offg. Collector.

ASSAM COLLECTORSHIP;
Zillah Nowgong,
The 23rd February 1860.

Notice.

WANTED, a Native Surveyor for the District of Seetapore, Oudh.

Apply to

CAPTAIN E. THOMPSON,
Deputy Commissioner.

The 29th March 1860.

Notice

ANY person claiming to be a Creditor of the late William Hemmings the younger, who died in the month of May 1839, and who was a son and Residuary Legatee of William Hemmings, late a Major in the East India Company's Service, are requested forthwith to communicate either personally or by letter with the undersigned, and furnish him with a statement of the nature and particulars of their claims.

R. F. STACK,
Offg. Solr. to Govt.

Nuddea Rivers.

BI-WEEKLY Water Report, showing the least Depth of Water in the Bhaugiruttee River, from 4th April to 8th April 1860.

NAMES OF PLACES, &c.	Least Depth of Water. Ft.	In.	Remarks.
Above its Entrance in Ganges ...	5	6	The Ganges at the Entrance of the Bhaugiruttee is lower just now than it has been for some years at this season.
On the Entrance Bar...	2	10	
From thence to Jungypore, 13½ Miles ...	2	0	There is no Head in the Main River to give such a stream into the Bhaugiruttee as could be usefully worked.
From Jungypore to Berhampore, 46 Miles...	2	4	
From Berhampore to Cutwa, 50 Miles ...	2	6	The Jellinghee and Lower Matabangah are closed. The Upper Matabangah is open.
And from Cutwa to Nuddea, 46 Miles ...	2	6	

Height of water on Gauge at Berhampore on the 7th April 1860, — 5 inches.

T. N. ARMSTRONG, *C. E.,*
Supdt., Nuddea Rivers.

The 9th April 1860.

For Dacca and Assam.

A STEAMER, with a Flat in tow, will be despatched on the 1st proximo.

For Freight and Passage apply to Government Boat Office.

By Order of the Superintendent of Marine,

W. WHITE,
Clerk of the Govt. Boat Office.

The 9th April 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindaree Right of Government to the several Khas Mehals situated in the district of Burdwan and mentioned in the Statement hereto annexed will be put up to sale, under orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Burdwan Collectorate, on the 24th April 1860, corresponding with the Bengalee date 13th Bysack 1267. The purchaser of such Mehal will be subject to the conditions laid down below.

CONDITIONS OF SALE.

1st.—Estates to be sold to the highest bidders above the upset price.

2nd.—The sale to be subject to existing cases and to the right conferred by the settlement proceedings and laws in force and purchasers to be bound to respect the rights of resident cultivators who have signed the jummabundee made by the Revenue authorities.

3rd.—When the amount of purchase money does not exceed Rs. 100 the whole amount to be paid down at once.

4th.—When the amount of purchase money exceeds 100 Rs. a deposit to be at once made of Rs. 25 per cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the sale, reckoning the day of sale as one.

5th.—The right of Government to all minerals to be reserved.

C. P. HOBHOUSE,
Collector.

BURDWAN COLLECTORATE,
The February 1860.

No.	Towjee No.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
		1ST CLASS.				
1	2402	Aima Xurnopoor Ph. Chumpanughuree ...	0 0 0	1 0 0	1 4 0	
25	2475	Roypoor Ph. Azmulshahee	4 15 0	0 8 0	1 4 3	
29	3559	Kourdihee Ph. Sherghur ...	7 0 0	1 5 0	1 12 0	
30	3551	Ditto ditto ...	0 2 12	0 8 3	0 11 0	
31	3552	Ditto ditto ...	0 2 0	0 6 0	0 8 0	
34	4543	Dahooka Ph. Sherghur ...	3 16 0	0 12 0	1 6 0	
36	2450	Habushpoor Ph. Havily ...	5 2 0	1 1 5	1 8 10	
48	2566	Shairpoor Ph. Seelampoor .	3 4 0	0 9 8	0 12 10	
50	3564	Sookrah Ph. Sharghur ...	0 5 6	0 14 6	1 5 6	
51	3704	Kourdihee Ph. ditto ...	12 8 0	1 8 6	1 14 7	
52	3706	Ditto ditto ...	3 15 0	0 12 9	0 15 0	
53	3708	Ditto ditto ...	3 7 0	0 12 1	1 4 1	
54	184	Chur Sukteepoor Ph. Pulasee	220 2 12	163 9 8	163 9 8	
61	3228	Shamook Ph. Azmutshahee	2 16 8	0 8 0	0 8 0	
71	4710	Kullampoor Ph. ditto ...	4 0 13	1 2 4	1 14 7	
72	5121	Baloon Ph. ditto ...	6 12 6	0 3 6	0 6 9	
78	3128	Roypoor Ph. Sherghur ...	10 1 7	1 3 3	1 11 4	
83	3290	Mehadebpoor Ph. Gopebhoom ...	31 18 14	1 2 0	1 14 0	
84	3385	Kourdihee Ph. Sherghur...	2 12 3	1 4 4	1 15 4	
85	4812	Shamutpoor Ph. Monohurshahee ...	0 16 2	0 8 0	0 8 10	
		2ND CLASS.				
2	2401	Aima Raiepoor Ph. Monohurshahee ...	30 10 0	12 6 11	15 8 8	
3	4130	Dhamas Ph. Ranihate ...	2 18 2	7 0 0	7 0 0	
4	4725	Kootee Sonaroondee Ph. Monohurshahee ...	0 15 0	15 2 2	7 5 4	
6	3914	Sreerampoor Ph. Azmutsahi	10 14 2	5 11 2	7 1 11	
7	4252	Gopalpoor Ph. ditto ...	14 18 6	5 10 3	5 8 4	

No.	Towjee No.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	Remarks.
8	2403	Aima Hatia Danga Ph. Monohursahi ...	80 9 6	42 8 8	60 12 3	
9	5249	Boshuntopoor Ph. ditto ...	38 2 3	13 12 8	17 8 10	
10	2797	Muddondanga included in Bussuntpoor Ph. ditto...	97 19 6	33 14 3	39 14 1	
11	3591	Furriadpoor Ph. Sherghur..	40 15 12	8 7 3	11 4 4	
16	4253	Mooragatcha ...	1 19 10	1 3 2	1 9 5	
17	4977	Edrakpoor Ph. Jauhirabad	44 3 11	10 1 0	12 9 3	
18	3131	Chuck Donal Ph. Sherghur	3 4 0	0 13 2	1 10 5	
20	3553	Ookrah Ph. ditto ...	0 10 0	1 0 0	1 0 0	
21	5035	Bizpoor Ph. Sherghur ...	2 14 8	1 4 0	1 9 0	
22	4990	Aukulpoor Ph. ditto ...	2 3 5	1 0 0	1 5 9	
24	3968	Ramkistopoor Ph. Dhaia...	2 8 0	3 4 0	3 11 6	
26	4976	Joggeshur Dihee Ph. ditto	19 14 0	1 1 8	1 6 1	
28	3960	Khandra Ph. Sherghur ...	11 6 0	3 13 0	4 3 10	
32	4727	Rukhitpoor Ph. Senpaharee	0 11 8	3 1 0	6 2 0	
35	4281	Geedram Ph. Arsha ...	9 10 5½	3 12 2	6 13 4	
37	2781	Oosmanpoor Ph. Ranihatee	1 6 1	4 2 8	6 15 2	
38	4283	Cossypoor Ph. Muzuffur Shahee ...	4 3 11	3 6 2	4 3 3	
39	5034	Kotalghose Ph. Azmutshahee ...	2 6 10	1 8 9	2 9 5	
40	5723	Seealee Ph. Havellee ...	92 1 0	35 10 9	47 7 3	
41	4254	Umbika Ph. Umbika ...	0 11 0	0 11 3	1 2 10	
42	4330	Koygong Ph. Monohursahi	4 12 14	2 1 8	3 8 0	
43	4329	Ditto ditto ...	19 6 0¾	6 12 7	9 0 9	
44	4119	Bhatrah Ph. Ranihatee ...	0 13 3	1 2 3	1 14 5	
45	4282	Gidram Ph. Arsha ...	2 8 0	1 8 5	2 12 4	
46	4328	Mazeepookra Ph. Shairghur	6 12 15	1 2 7	1 10 7	
47	4327	Aukulpoor Ph. ditto ...	4 12 13	2 8 5	4 3 4	
55	4996	Koy Chur Ph. Deia ...	0 12 4	0 10 5	1 0 6	
56	3327	Chur Baliarra Alias Belleoher Ph. Monohurshahee .	23 4 0	31 3 9	34 11 3	
57	4726	Benilee Ph. Sherghur ...	10 16 14	3 8 5	5 14 0	
58	2954	Jamsoulee Ph. Sherghur...	28 2 10	12 0 0	20 0 0	
59	3225	Shamook Ph. Azmutshahi.	13 11 5	5 8 0	8 13 11	
60	4129	Khandra Ph. Govindpoor Ph. Shenpaharee ...	83 17 7	20 3 9	34 11 8	
62	3231	Shamook Ph. Amutshahee	7 7 6	2 8 0	3 8 6	
63	2785	Amdadpoor Ph. Rgnihatee	3 17 8	1 1 6	1 11 1	
64	4412	Gidram Ph. Arsha ...	11 6 0	2 4 0	3 0 0	
65	4460	Gungapoor Ph. Ookhra ...	80 6 6	35 11 1	44 9 10	
66	2964	Chuck Noada Ph. Azmutshahee ...	6 13 9	1 8 0	2 8 2	
67	3252	Sheebrambatee included in Koolgatchee Ph. Indranee	1 3 9	0 8 0	0 9 7	
70	4678	Geedram Ph. Arsha ...	68 18 10	20 6 4	34 0 0	
73	4722	Rukhitpoor Ph. Saenpaharee	50 10 9	6 3 3	8 4 4	
74	3969	Goalla Dosspoor Ph. ditto	53 3 4	29 4 3	43 14 0	
75	4720	Shurushuttegunge ...	24 11 2	9 8 3	15 13 9	
76	2610	Amlajole Ph. ditto ...	41 10 9	8 8 8	11 6 2	
77	4232	Umbika Ph. Umbika ...	4 4 12	0 12 8	1 9 4	
79	2941	Khosihat Ph. Indranee ...	2 17 6	1 8 6	1 14 7	
80	2344	Alma Bijoor Ph. Ranihatee	1 10 12	0 13 7	1 8 7	
81	1951	Mourgram Ph. Monohursahi ...	4 0 1	4 8 1	6 0 1	
82	250	Chur Mahata Ph. Pulasee	35 15 9	31 1 3	34 8 6	
86	2375	Julkur Bhaudar Da Ph. Umbika ...	0 0 0	125 0 0	137 8 0	
87	2940	Ghosehaut Ph. Indranee...	12 6 0			
91	28 Chakera Regr. ...	Sharungpoor Ph. Havilee	15 11 5	8 7 10 5 0 0	9 15 10 6 15 0	
92	29 Ditto ...	Burooah Ph. Salsrika ...	4 0 0	1 11 0	2 4 0	
93	30 Ditto ...	Kunddurpopoor Ph. Sahabad ...	2 10 8	2 8 11	2 8 11	

In the Supreme Court of Judicature at Fort William in Bengal.

IN EQUITY.

Beharryloll Roy Chowdry the Surviving Executor of the Will of Kessub Chunder Roy, deceased, and Robert O'Dowda ... Plaintiffs,

and

Charles Amadeus Saubolle ... Defendant.

NOTICE is hereby given, that in consequence of no bid having been made, the sale of the four sixteenth share of the Defendant in the Cootooreah Indigo Concern and Talook Kissubpore, under the order of the Supreme Court, made in this cause on and bearing date the twenty-third day of April one thousand eight hundred and fifty-eight, had been further adjourned from the twenty-third day of March last to thirteenth April instant, when the Mortgage Premises will be put up for sale upon and under the same terms and conditions as previously advertized.

W. MORGAN,
Master.

R. J. LYONS,
Attorney.

CALCUTTA;
Supreme Court, Master's Office,
This 4th day of April 1860.

Bank of Bengal.

5TH APRIL 1860.

UNDER the 14th Section of the Charter (Act VI. of 1839,) a Meeting of the Proprietors will be held at the Bank, on Saturday the 14th instant, at 10 A. M. to elect a Director in the room of D. Mackinlay, Esq., resigned.

The Poll will close at 3 P. M.

Published by Order of the Directors,

GEO. DICKSON,
Secy. and Treasurer.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of William George Harold Wilson, late of No. 26-1, Lower Circular Road, in Calcutta, an Assistant in the Commissary General's Office, an Insolvent.

On Wednesday, the 4th day of April instant, it was ordered that the matter of the petition of the said Insolvent be heard on Saturday, the 2nd day of June next, and that the said Insolvent do then attend to be examined by the said Court.

Swinhoe and Beeby, *Attorneys.*

Chief Clerk's Office, the 5th April 1860.

In the matter of William George Harold Wilson, late of 26-1, Lower Circular Road in the Town of Calcutta, an Assistant in the Commissary General's Office, but at present a Prisoner for debt in the Great Jail of Calcutta.

An application is this day made by the Insolvent abovenamed for an *ad interim* protection order of his protection from arrest, which application shall be heard and disposed of by the Acting Commissioner at his Chambers in the Court House on Friday, the thirteenth day of April instant, at the hour of ten o'clock in the forenoon.

☞ *"Any Creditor or other persons desirous of "opposing the said application, may attend and be "heard at the time and place aforesaid.*

Swinhoe and Beeby, *Attorneys.*

Chief Clerk's Office, the 5th April 1860.

The Calcutta Steam Tug Association "Limited."

IN accordance with the Resolution passed at the last Half-yearly General Meeting, a Special General Meeting of Shareholders will be held at the Office of the Secretaries on Thursday, 26th instant, at noon, "to consider the general position of the Association."

By Order of the Directors,

GORDON, STUART & Co.,
Secys., Cal. S. T. Assn., Ld.

Bengal Printing Company, "Limited."

NOTICE is hereby given, that the THIRD CALL of Rupees (25) twenty-five per Share, in this Company, is to be paid into the AGRA AND UNITED SERVICE BANK, LIMITED, on or before Monday, the 23rd April 1860.

By Order of the Directors,

A. G. ROUSSAC,
Secretary.

9, HASTINGS STREET,
The 12th March 1860.

Notice.

MR. HAMILTON G. DUNLOP has been appointed Deputy Manager at Calcutta, and is authorized to sign for the Bank in that capacity.

By Order of the Directors,

M. BALFOUR,
Manager.

AGRA & U. S. BANK, LIMITED,
Calcutta, 22nd March 1860.

Notice.

MR. HENRY NOWELL POULTON is authorized to sign for our Firm per procuration.

SHAND, FAIRLIE & Co.

Notice.

HAVING transferred our business to Messrs. Schoene, Kilburn and Company from the 1st of March 1860, that Firm will conduct the same for the future.

All parties indebted to us are requested to make their payments to Messrs. Schoene, Kilburn and Company, who will also liquidate any claims against our Firm.

H. IRELAND AND CO.

Notice.

THE Interest and Responsibility of MR. GUSTAVUS HUBER in our Firm ceased on the 31st March last.

MR. FRANCIS MOLZHEIM is this day admitted as Partner in our Firm.

HUBER AND CO.

CALCUTTA,
1st April 1860.

Assam Company.

IT is hereby notified, that the Office of Secretary and Accountant to the Assam Company will shortly become vacant by the resignation of Mr. Carter. Applications for the appointment by letter accompanied by testimonials should be addressed to the Managing Director.

By Order of the Board,

T. E. CARTER,
Secretary.

Lost or Stolen.

THE first-half of a Bank of Bengal Note, No. 27950, for Rupees 50. Any one finding or hearing of the same is requested to communicate with the Printer.

Lost or Stolen.

Second-halves of the following Bank of Bengal Notes:—

No. 02930, for Rupees 500, and Nos. 10370 and 01412, for 100 Rupees each, the payment of which has been stopped at the Bank.

Notice.

THE Director General of the Post Office of India begs to inform all Public Officers that, with the sanction of the Government of India, he has prohibited the dispatch of Expresses on any line on which there is a Telegraph, unless the Officer sending the Express certify in writing, in the manner indicated below, that its dispatch is absolutely necessary for the Public Service.

The Certificate must be in the form of a letter to the Director General, explaining why the Express is sent, and what saving of time is expected.

H. B. RIDDELL,
Director General of Post Office in India.

CAMP LUCKNOW;
The 28th March 1860.

Notices issued by the Post-Master General of Bengal.

No. 789.

Notice is hereby given that as Palanqueen Bearers are not at present procurable at Berhampore, Palanqueen Dâks cannot be laid through that Station from the Calcutta or any other Post Offices until further notice.

C. K. DOVE,
Post Master General of Bengal.

CALCUTTA,
The 30th March 1860.

No. 9391.

Banghy Parcels are in future not to be specially registered, as the full address and weight of all such are registered in the Post Office and receipts are granted to senders if required. The Post Office Officials have therefore been directed not to accept fees for the special registration of Banghy Parcels. Articles sent on Book Post rates are *not* registered unless a registration fee is paid; when therefore Books or Prints or other Articles of value are sent by Book Post, the senders can register them by payment of the usual fee of 4 annas.

C. K. DOVE,
Post Master General of Bengal.

CALCUTTA,
The 30th March 1860.

Notices issued by the Post-Master of Calcutta.

No. 4420.

The 7th April 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 26th instant, will be closed at this Office at 5 P. M., on Tuesday, the 17th idem, *viâ* Marseilles only.

Letters and Papers, for transmission *viâ* Bombay, will be received up to 6 P. M. on every day prior to the 17th; and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to Countries in Foreign Europe.

Rates of Postage.

Under	¼	Ounce	Rs.	0	6	0
"	½	"	"	0	8	0
"	¾	"	"	0	14	0
"	1	"	"	1	0	0

No. 4990.

The 30th March 1860.—Parcels exceeding forty tolas in weight for Stations named in the margin, cannot be received for despatch at this Office by banghy, there being no Banghy Establishment on that line of road.

Kedgeree.
Contai.
Diamond Harbour.
Kookrahatty.
Hooghly Point.

No. 5034.

The 31*st March* 1860.—The Public are informed that the Parcel Vans, which run daily between Raneegunge and Benares, will in future convey Passengers at the under-mentioned rates. For each Passenger :—

From Raneegunge to	Burhee,	Rupees	11	10	0
" " "	Sherghotty	"	15	12	0
" " "	Dearee	"	19	14	0
" " "	Sasseram	"	20	14	6
" " "	Benares	"	28	5	0

2. Four Passengers can be taken on the Vans daily, excepting Mondays, when eight seats may be engaged.

3. Each Passenger will be allowed to carry ten seers of baggage, but nothing in excess of that weight will be permitted.

4. The Vans will leave Raneegunge daily at 4 A. M. They are not adapted for the conveyance of Europeans.

No. 5104.

The 5*th April* 1860.—The following Notice is hereby given to parties holding window delivery Tickets :—

If letters are not called for at the window when the general delivery is made, they will be sent out for distribution through the Office Letter Carriers at the following delivery.

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 10*th of March* 1860, *and the time occupied in sorting the Letters and Papers for delivery.*

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of Newspapers and Books.		
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.
Nubia ...	9th April 1860, at 3 P. M.	4¼ P. M.	6¾ P. M.	7½ P. M.	2 hours 30 m.	4	3	7	33	22	55
											7
										Total	62
										France	2
										Hong-Kong	1
										Singapore	1
										Madras	2
										Mauritius	1
										Ceylon	1
										Aden	2 Bags.
										Alexandria	1 "
										Malta	1 "
										Gibraltar	1 Packet
										Suez	1 "
										Bagdad	1 "
										Penang	1 "
										Australia	12 "
										Ditto	6 Bags
										Total	96

The 10*th April* 1860.

It is hereby notified that, unless marked for particular Ships, all letters received at the General Post Office, between Monday the 2*nd April* 1860 *and Sunday the* 8*th April* 1860, *both dates inclusive, were despatched by the under-mentioned Vessels, which sailed from Calcutta on dates specified :—*

Letters received on dates from and to	By what Ship despatched.	Bound to	Remarks.
2nd to 3rd April 1860 ..	Steamer *Baltic* ..	Akyab, Rangoon and Moulmein.	Left Town on the 4th April 1860.
2nd to 8th " " ..	" *Phœnix* ...	Port Blair ..	Left Town on the 9th April 1860.
2nd to 8th " " ..	Ship *Deane* ..	Cape of Good Hope	Left Town on the 9th April 1860.

The 10*th April* 1860.

Printed and Published for the Government by Thomas Jones, *at the Office of the Bengal Secretariat, Calcutta.*

SUPPLEMENT TO

The Calcutta Gazette.

WEDNESDAY, APRIL 11, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate in Zillah Backergunge, will be put up to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 26th day of April 1860, or 15th Bysack 1267 B. S., for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th March 1860 :—

Class II.—Temporarily-settled Estate.

Former No. — Present No. 3934.—Bajeoftee Mehal, Chuck Shunnusse adjoining Pergunnah Sullimabad; recorded proprietors, Doorgapersbaud Ghose, Coshinath Ghose and Oomachurn Dutt; sudder jumma from 1265 to 1267 B. S., each year Rupees 1,147-12-8, and from 1268 annually Rupees 2,632-15-0.

R. C. RAIKES,
Officiating Collector.

ZILLAH BACKERGUNGE;
Collector's Office,
The 2nd April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Behar, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 26th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class IV.—Estate to be sold for Arrears due on other Estates.

No. 2116.—Mehal Simrah, Chuck Simrah, Pergunnah Bhellawur; recorded proprietors, Mussts. Muckdoomun, Nujmooddeen, Nuseebun, Mussts. Ameerun and Wuheedun, occupants; sudder jumma 540-15-6 including Malikannah, from which the Rights and Interests of Musst. Muckdamun heiresss of Musst. Muduhun deceased, surety of Busharut Hossein, farmer of Mouzah Samadhee Boozoorg, Pergunnah Tilhara, Zillah Patna, will be sold.

D. CUNLIFFE,
Collector.

BEHAR COLLECTORSHIP;
Gya,
The 2nd April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Monghyr, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 27th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class IV.—Estates to be sold for arrears due on other Estates.

One Anna, the Rights and Interests of Chundee Sing in the entire 16 annas of Mehal Tuppeh Chowthum.

No. 528.—Pergunnah Furkeyah; sudder jumma, rupees 2,044-1-7.

E. G. BIRCH,
Officiating Collector.

MONGHYR;
Collector's Office,
The 5th April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Midnapore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class I.—Permanently-settled Estates.

No. 1635.—Mehal Nugwan, Pergunnah Seepoor ; recorded proprietors, Hurreenarain Chowdry, Luckheenarain Doss Mohapattur, Rughoonauth Paharee, Chundee Churn Paharee, Kasseenath Paharee, Nittanund Doss Mohapattur and Nittanund Doss Mohapattur ; sudder jumma, rupees 2,624-12-0¾.

No. 2241.—Mehal Rampoor *alias* Rampoor and Shonpoor, 7 annas' share in Pergunnah Beercool ; recorded proprietors, Mr. John Compton Abbott, Doorga Churn Bundopadhia, Ram Churn Bundopadhia, Aunund Maee Debea, Guardian on the part of Oomesh Chunder Bundopadhia, Minor, Aymun Nissa Bibee and Aymun Nissa Bibee ; sudder jumma, rupees 5,206-9-8.

F. R. Cockerell,
Officiating Collector.

Midnapore Collectorate,
The 5th April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Patna, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class II.—Temporarily-settled Estate.

No. 924.—Dearah Mahazee Mekra, Pergunnah Ghyaspore ; sudder jumma, rupees 994-2-6.

A. Hope,
Collector.

Patna Collectorate,
The 3rd April 1860.

NOTICE is hereby given, that the under-mentioned Estates in Zillah Bhaugulpore will be put to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 25th April 1860, or 20th Bysakh 1267 F. S., for Arrears of Revenue :—

Class I.—Permanently-settled Estates.

No. 116.—Ghatwally Ma. Chundwary, Mouzah Kutsukrah, Mouzah Bijhurrah and lands of Turkorah, in Mouzah Rajpoor, Pergunnah Wasilah ; recorded proprietors, Teykaet Lokenarain Singh, Teykaet Megh Raj Singh, Takoor Megh Loll Singh, Kalleechurn and Mussamut Dilnoor ; sudder jumma, rupees 1,859-14-6, together with arrears of rupees 4,831-12-9, payable by instalments up to 1871-72, as per Kistbundee.

No. 128.—Ghatwally Ma. Kerwar, Pergunnah Wasilah ; recorded proprietors, Kalleepershaud and Gooman Singh ; sudder jumma, rupees 1,960-4-3, together with arrears of rupees 8,327-11-8 payable by instalment up to 1869-70, as per Kistbundee.

J. M. Lowis,
Officiating Collector.

Collector's Office ;
Bhaugulpore,
The 4th April 1860.

Printed by Thomas Jones, at the Bengal Secretatffice.

No. 30.] [671]

The Calcutta Gazette.

SATURDAY, APRIL 14, 1860.

Home Department.

No. 717.

Fort William, the 11th April 1860.

Notifications.—Lord H. Ulick Browne joined his appointment this day as Officiating Under-Secretary to the Government of India in the Home and Financial Departments and also in the Foreign Department.

No. 718.

The 12th April 1860.

The Hon'ble the President in Council has been pleased to promote Assistant Chaplain the Reverend F. O. Mayne to be Chaplain from the 24th ultimo, *vice* the Reverend H. S. Fisher, retired.

W. Grey,
Secy. to the Govt. of India.

Foreign Department.

No. 1115.

Camp Hoshiarpoor, the 30th March 1860.

Notifications.—His Excellency the Viceroy and Governor General has been pleased to confer on Janoojee Bhonsla, the adopted son of the widow of the late Ruler of Nagpore, the title of Raja Bahadur of Deor in the District of Sattara, in recognition of the loyal conduct of the family during the rebellion, and of the faithful attachment of the late Baka Baie to the British Government.

No. 1137.

Camp Mahilpore, the 31st March 1860.

Major A. R. Thornhill, 1st Assistant to the Resident at Hyderabad, reported his departure from Bombay for England, on Medical Certificate, on the 13th instant.

No. 1141.

His Excellency the Governor General is pleased to appoint Lieutenant T. Wakefield, 33rd Madras Native Infantry, to officiate as Assistant Commissioner of the 3rd Class at Nagpore.

The General Order dated 4th ultimo, No. 437, is cancelled.

No. 1163.

The Governor General is pleased to confer the title of "Bahadoor" on Deen Dyal Roy, Meer Moonshee of the Rewah Political Agency, in consideration of his services to Government.

No. 1192.

Camp Burtollah, the 4th April 1860.

The Governor General has been pleased to appoint Lieutenant E. Y. Walcott, 57th Native Infantry, to officiate as Assistant to the General Superintendent of Operations for the Suppression of Thuggee at Agra.

No. 1199.

Captain Meadows Taylor, Deputy Commissioner, Hyderabad Assigned Districts, reported his departure from Shorapore on the 25th February last.

No. 1205.

Camp Roopur, the 5th April 1860.

His Excellency the Governor General has been pleased to sanction the formation of a body of Irregular Horse, for service ordinarily in Central India, but available on emergency for general service.

The Force will be designated "Mayne's Horse." Its Head-Quarters will be stationed at Goonah.

The Force will comprise three Regiments, each Regiment consisting of 578 Sabres, including Native Officers and Men of all ranks, with a Second in Command, an Adjutant, a Subaltern Officer doing duty, and a Medical Officer.

The whole will be under the orders of a Commandant assisted by a Brigade Major.

The Commandant, who is also Assistant Political Agent at Goonah, will be under the control of the Governor General's Agent for Central India, through whom all correspondence with the Government regarding the Force will pass.

The Force is included in the Gwalior Circle of payment.

The Governor General has been pleased to make the following appointments :—

Mayne's Horse.

Captain H. O. Mayne, 6th Madras Light Cavalry, to be Commandant, and Assistant to the Governor General's Agent for Central India.

Lieutenant A. G. Mayne, 1st Bombay Lancers, to be Brigade Major.

First Corps.

Lieutenant E. R. C. Bradford, 6th Madras Light Cavalry, to be Second in Command.

Lieutenant J. J. Blair, 31st Native Infantry, to be Adjutant.

Lieutenant D. T. H. Sampson, 20th Native Infantry, to do duty.

Assistant Surgeon H. C. Brodrick to be in Medical charge.

Meer Mujud Ali, Sirdar Bahadoor, to be Ressaldar Major.

Second Corps.

Lieutenant H. E. Wood, Her Majesty's 17th Lancers, to be Second in Command.

Lieutenant C. Beadon, 1st Madras Light Cavalry, to be Adjutant.

Lieutenant E. S. R. Carnac, 1st European Light Cavalry, to do duty.

Assistant Surgeon R. Bateson to be in Medical charge.

Third Corps.

Lieutenant W. G. Morris, 1st Madras Light Cavalry, to be Adjutant.

No. 1224.

The Governor General has been pleased to sanction the formation of a body of Irregular Horse and Infantry for service in Rajpootana :—

The Force will be designated the "Meena Corps," and will be officered as follows :—

1 Commandant.
1 Second in Command.
1 Adjutant.
1 Assistant Surgeon.

It will comprise two Regiments of Infantry and two Regiments of Cavalry; each Regiment of Infantry consisting of 800 Sepoys, and each Regiment of Cavalry of 320 Sowars, including Native Officers and Men of all ranks.

The following Officers have been attached to the Meena Corps at various times from the dates specified opposite their names :—

Captain J. D. MacDonald, 39th Regiment Bengal N. I. ...	Commandant from 20th August 1857 ... Held also charge of Adjutant's Office from 20th August 1857 to 1st January 1858, and again from 1st November 1858 to 1st March 1859.
Lieutenant W. P. Bannerman, 10th Regiment Bombay N. I. ...	Second in Command from 18th February 1858 to 18th April 1858.
Lieutenant P. Barras, 29th Regiment Bombay N. I. ...	Second in Command from 22nd April 1858 to the 1st November 1859.
Captain M. R. Bruce, 23rd Regiment Bombay Light Infantry ...	Second in Command from 17th April 1859 to the 26th May 1859.
Ensign W. P. Davenport, 30th Regiment Bombay N. I. ...	Adjutant from 1st January 1858 to the 1st November 1858.
Lieutenant C. H. Clay, 30th Regiment Bombay N. I. .	Adjutant from 1st March 1859... Officiated as Second in Command, in addition to his duties from 26th May 1859.
Assistant Surgeon C. Mathias ...	In Medical charge from 17th September 1857 to the 1st April 1858, and again from the 27th April 1858 to the 4th September 1858.
J. Murray, Esq., M. D., Bengal Medical Establishment ...	In Medical charge from 1st April 1858 to the 27th April 1858.
Assistant Surgeon W. Sharp, Her Majesty's 83rd Foot ...	In Medical charge from 1st June 1859 to the 30th June 1859.
Assistant Surgeon D. L. Playfair, M. D., Bengal Medical Establishment ...	In Medical charge from 9th August 1859.

No. 1227.

The Governor General is pleased to make the following appointments :—

Pundit Kalka Pershad, Assistant Superintendent of Nagode, to exercise the powers of a Deputy Collector.

Sheikh Abdul Huk, Tahsildar of Bijyeraghoogurh, to be a Deputy Magistrate, with powers under Regulation III. of 1821 and Act No. X. of 1854.

Thakoor Pershad, Native Doctor at Nagode, is promoted to the 2nd Class.

CECIL BEADON,
Secretary to the Govt. of India, with the Governor-General.

No. 1000.

Fort William, the 13th April 1860.

Lieutenant F. K. Hawkins, Assistant Commissioner, to officiate as Deputy Commissioner of the Pertabgurh District in Oudh, from the 14th ultimo, the date on which he received charge of the District from Mr. S. S. Hogg.

No. 1001.

Abdool Hukeem Khan, Extra Assistant in Oudh, has obtained privilege leave for one month from the date on which he may avail himself of the same.

No. 1002.

Mr. C. A. Elliot was appointed to officiate as Deputy Commissioner of the District of Oonao in Oudh, from the 5th January last to the 16th ultimo.

No. 1003.

Mr. R. Viccajee, Assistant Commissioner, Raichore Doab, returned to his duty on the 17th March last. The extension of leave granted to him in General Order dated 13th idem, No. 772, is cancelled.

No. 1004.

Captain M. Taylor, Deputy Commissioner, Hyderabad Assigned Districts, reported his departure for Europe from Bombay, on the 27th March last.

No. 1005.

Mr. W. Twemlow, Collector of Customs, Moulmein, received charge of the Treasury at Amherst from Major S. R. Tickell, on the 20th March last.

No. 1006.

Captain J. P. Briggs, Deputy Commissioner, 2nd Class, assumed charge of the Province of Martaban on the 29th February last.

W. Grey,
Offg. Secy. to the Govt. of India.

Financial Department.

No. 29.

Fort William, the 12th April 1860.

Notification.—Mr. R. W. Lodwick made over charge of the Civil Auditor's Office, North-Western Provinces, to Mr. J. Eede, on the 2nd instant.

By Order of the Hon'ble the President in Council,

C. Hugh Lushington,
Secy. to the Govt. of India.

Military Department.

General Order by His Excellency the Governor General of India.

Camp Roopurl, the 6th April 1860.

His Excellency the Governor General considers it due to Her Majesty's 8th (the King's) Regiment of Foot, to take leave publicly of the Regiment on its departure to England, and to offer to its Officers and Men the acknowledgments of the Government of India, for their services in this Country.

The 8th Regiment embarked for India in April 1846, and, after serving for some years in the Presidency of Bombay, was transferred to the Bengal Presidency in December 1853.

The Regiment was at Jullundur in 1857, when the Mutiny of the Bengal Army broke out, and did essential service at that Station in resisting and punishing the Mutineers.

It joined the Army before Delhi soon afterwards, and served with much distinction in the siege and capture of that Fortress. It bore a conspicuous part in the complete repulse given to the Forces of the Mutineers in their persevering sorties on the 14th, 18th and 23rd of July 1857; and in the glorious struggle within the City, which lasted for six days after it was stormed in September, the 8th Regiment was among the foremost in exhibiting the irresistible effect of the valour and endurance of British Soldiers.

The Regiment formed part of the pursuing Column under Brigadier Greathed, C. B., and was present in the actions at Boolundshuhur, Allygurh and Agra.

It subsequently served with the Force under His Excellency the Commander-in-Chief, in the Relief of the Garrison of Lucknow, and at Cawnpore; and was subsequently employed in the final conquest of the Province of Oude, and exhibited its characteristic bravery in the capture of the Town and Fort of Sandee.

The Governor General begs to assure the 8th Regiment of the very high sense entertained by him of its services and soldierly conduct, whether in Quarters or in the Field, and of the interest which he will always feel in its future welfare.

R. J. H. Birch, *Major-Genl.*,
Secy. to the Govt. of India,
with the Govr.-Genl.

Military Department.

Fort William, the 13th April 1860.

No. 390 *of* 1860.—The following Notification, from the Public Works Department, is published in General Orders:—

No. 37, *Head-Quarters Camp Ghursunkur, the 2nd April* 1860.—*Appointment.*—Lieutenant E. C. Garstin, 29th Native Infantry, is appointed a Probationary Assistant Engineer, and posted to the Punjab from date of joining.

No. 391 *of* 1860.—The following Notifications, from the Hon'ble the Lieutenant-Governor of Bengal, are published in General Orders:—

Leave of Absence.—*The 4th April* 1860.—Captain E. P. Lloyd, Officiating Principal Assistant to the Commissioner of Assam, at Nowgong, for a fortnight, on Medical Certificate, under the Financial Resolution of the 22nd February 1856.

Notifications.—*The 10th April* 1860.—In continuation of the Notification of the 15th September 1858, it is hereby notified that Lieutenant H.

Sconce, Principal Assistant to the Commissioner of Assam, is reported to have also passed a successful examination in the Bengallee language.

No. 392 *of* 1860.—The following Notifications, from the Hon'ble the Lieutenant-Governor, North-Western Provinces, are published in General Orders :—

No. 607*A*, *Camp Umuria, the* 21*st March* 1860. —*Notifications.*—Leave of absence, for six months on Medical Certificate, under the Military Rules, is granted to Dr. H. W. Spry, Civil Surgeon of Ajmere, from the 7th instant, to proceed to the Hills, making over charge of his duties to Dr. J. Murray, in Medical charge of the Mhair Regiment, who will conduct the duties during his absence.

No. 612*A*, *Camp Sittargunge, the* 22*nd March* 1860.—Leave of absence, for one month, from the 1st proximo, is granted to Captain R. R. Harris, Cantonment Joint Magistrate at Cawnpore, to enable him to proceed to Calcutta, preparatory to applying for Furlough to Europe, on Medical Certificate.

No. 393 *of* 1860.—The following Notifications, from the Hon'ble the Lieutenant-Governor, Punjaub Provinces, are published in General Orders :—

No. 134.—*Lahore,* 28*th March* 1860.—Subject to the confirmation of the Supreme Government, the Hon'ble the Lieutenant-Governor is pleased to appoint Lieutenant W. P. Fisher, Second in Command, 2nd Punjab Infantry, to officiate as Commandant of the 6th Punjab Infantry, during the period Captain Keyes commands the 1st Punjab Infantry, or until further orders.

No. 136.—The Dehra Ismail Khan Station Order, dated 8th December 1859, by Captain C. B. Basden, Commanding, directing Assistant Surgeon T. Sheehy, M. D., Her Majesty's 7th Royal Fusiliers, to receive Medical charge of the Depôt of the Corps that remain at the Station, consequent on the departure of Assistant Surgeon R. Rouse, in Medical charge of the 6th Punjab Infantry, proceeding on Field Service is confirmed, as a temporary arrangement.

No. 394 *of* 1860.—The following Promotions and Alteration of Rank are made :—

Promotions.

Corps or Department.	Rank and Names.	To what Rank promoted.	From what date.	In whose room.
Infantry ...	Major and Brevet Colonel Douglas Seaton ...	Lieut.-Colonel.	17th Mar. 1860 ...	Lieut.-Colonel and Brevet Colonel C. S. Maling, deceased.
1st Euro. Bl. Fus.	Capt. and Brevet Major Southwell Greville ...	Major ...		
	Lieut. Richard Charles Birch ...	Captain ...		
	Ensign Pierre Louis Napoleon Cavagnari ...	Lieutenant ...		
6th Euro. Regiment ...	Lieut. James Charles Hamilton.	Captain ...	4th Dec. 1859	Capt. and Brevet Major J. G. Stephen, retired.
17th N. I....	Ensign Arthur Manaton Ommanney ...	Lieutenant ...	27th Dec. 1859	Lieut. and Brevet Capt. F. E. Laing, promoted.
72nd N. I. ...	Ensign James May ...	Lieutenant ...	1st Jan. 1860	Lieut. W. B. Knight, resigned.
53rd N. I. ...	Ensign Francis Macnaghten Leslie ...	Lieutenant ...	2nd Feb. 1860	Lieut. W. A. Battine, resigned.
Medl. Dept.	Asst. Surgeon John Duncan Crawford, A. B. and M. B. ...	Surgeon ...	17th Feb. 1860	Surgeon H. J. Thornton, retired.
	Asst. Surgeon Alexander Russell Atkinson, M. D. ...	Surgeon ...	24th Feb. 1860	Surgeon. C. Harland, retired.

Alteration of Rank.

Corps or Department.	Rank and Names.	To rank from	In whose room.
Infantry ... 17th N. I.	Lieut.-Col. Frederick William Burroughs		
	Major George Mytton Hill ...	27th Dec. 1859	Lieut.-Colonel J. Sleeman, retired.
	Capt. Frederick Ernest Laing ...		
	Lieut. Alexander George Ross ...	12th Dec. 1859	Lieut. W. W. F. Hay, resigned.
6th Euro. Regiment	Lieut. James Calder Stewart ...	17th June 1858, (in the Army.)	Lieut. C. J. Anderson, resigned.
	Lieut. Horace Moule Evans ...	22nd Jan. 1859, (in the Army.)	Lieut. J. M. Evans, promoted.
	Lieut. Edward Newbery ...	29th Mar. 1859* (in the Army.)	Lieut. A. Turnbull, deceased.
	Lieut. Wigram Battye ...	2nd Augt. 1859, (in the Army.)	Lieut. J. D. Lance, resigned.
Medical Department	Surgeon Herbert Baillie, F. R. C. S. ...	2nd Augt. 1859	Senior Surgeon J. Row, retired.
	Surgeon Major Ainger, F. R. C. S. ...	8th Augt. 1859	Surgeon W. Martin, retired.
	Surgeon Donald McDonald, M. D. ...	2nd Sept. 1859	Surgeon G. C. Wallich, M. D., retired.
	Surgeon Henry Mills Cannon, M. B. ...	16th Sept. 1859	Senior Surgeon J. Barber, deceased.
	Surgeon William George Ward Clemenger, A. B. and M. B. ..	23rd Sept. 1859	Surgeon W. Pitt, retired.
	Surgeon Charles Knight Webb ...	2nd Nov. 1859	Surgeon W. Brydon, C. B., retired.
	Surgeon Arthur Lewis Stuart Campbell ...	2nd Dec. 1859	Senior Surgeon J. Greig, retired.
	Surgeon George Edward Givins ...	11th Dec. 1859	Surgeon H. W. Rumley, deceased.
	Surgeon Henry Ambrose Oldfield ...	1st Jan. 1860	Senior Surgeon T. Ransford, retired.

* Date of posting as Ensign.

No. 395 *of* 1860.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence, on Sick Certificate :—

Captain John Matthew Cripps, of the 26th Regiment Native Infantry, Deputy Commissioner of Ferozepore ... — For fifteen months, under the new Regulations.

Captain the Hon'ble Francis Algernon James Chichester, of the 5th European Light Cavalry ... — For two years, under the old Regulations.

No. 396 *of* 1860.—The preparatory leave to visit Bombay, on Medical Certificate, granted to Captain A. O. Wood, of the 14th Regiment Native Infantry, in Government General Order No. 11 of the 6th January 1860, is cancelled at his own request.

No. 397 *of* 1860.—Major W. F. Nuthall, Commandant Pegu Light Infantry Battalion, who was allowed an extension of leave by the Right Honorable the Secretary of State for six weeks, on urgent private affairs, is granted a further extension from the 31st March to the 2nd April 1860, the date on which he reported his return to Bengal.

No. 398 *of* 1860.—Mr. James Ellison, 2nd Class Sub-Assistant, is allowed privilege leave for three months, under Section VII. Clause 1 of the Uncovenanted Service Leave Rules from date of his quitting Vizagapatam, after the close of the present season's Field operations of the Great Trigonometrical Survey.

No. 399 *of* 1860.—The following Extract, from the *London Gazette* of the 9th March 1860, is published for general information :—

WAR OFFICE, PALL-MALL,
The 9th March 1860.

Brevet.

The appointment of Lieutenant-Colonel William Henry Miller, as Aide-de-Camp to the Queen, with the rank of Colonel in the Army, to be antedated to 26th April 1859.

No. 400 *of* 1860.—Lieutenant Cecil Beadon, of the 1st Madras Light Cavalry, is appointed Aide-de-Camp to the Hon'ble the President of the Council, with effect from the 19th March 1860, *vice* Lieutenant R. Beadon, proceeded on Field Service.

This cancels Government General Order, No. 311 of the 21st ultimo.

No. 401 *of* 1860.—Lieutenant Clarence Henry Palmer, of the 55th Regiment Native Infantry, is appointed Aide-de-Camp to the Hon'ble the President of the Council, *vice* Lieutenant Cecil Beadon permitted to resign his appointment on His Honor's Staff.

No. 402 *of* 1860.—With reference to Government General Order, No. 1182 of the 2nd November 1859, abolishing the Military branch of the Government Savings Bank, the Hon'ble the President in Council is pleased to publish the following Rules establishing Regimental Savings Banks in the Regiments of the British and Indian Armies serving in Bengal.

The Rules are to take effect from the 1st proximo.

Regimental Savings Bank.

1. To afford to the Soldiers of the Army facilities for depositing their Savings there shall be established, in every Regiment and Depôt of Regular Cavalry and Infantry, a Regimental Savings Bank, for the safe custody and increase of such savings, and the following Regulations shall be observed and obeyed wherever the Troops may be serving :—

2. Officers Commanding Troops and Companies shall receive as public money, to be applied to the payment of those public services which it is their duty to defray, such sums as the Soldiers under their Command may from time to time desire and be entitled to deposit in the Savings Bank of the Regiment.

3. The maximum of each Soldier's deposit shall be limited to Rupees 300 in any one year, and to Rupees 2,000 in the whole.

4. The rate of interest upon deposits shall be Rupees 3-12 per cent per annum, but no interest shall be allowed upon a less sum than Rupees 2-8, nor upon any sums other than multiples of Rupees 2-8 or which have not remained in deposit for at least one month to be reckoned from the last monthly muster day, and interest shall only be allowed upon sums withdrawn up to the muster day preceding the day the deposit is withdrawn unless such day shall be the muster day. Interest on all sums in deposit shall be added to the principal quarterly and shall thenceforward bear interest.

5. When a Soldier shall be desirous of withdrawing the whole or any part of his deposit he shall give at least seven days' notice to the Captain or Officer Commanding the Troop or Company to which he belong, in order that the necessary arrangements may be made for repayment of the amount at the next day of monthly muster; but if such Captain or Officer Commanding shall be satisfied of the urgency of the case, and that the immediate withdrawal of the deposit would be for the advantage of the Soldiers, he may direct payment to be forthwith made. Whenever the Officer Commanding the Troop or Company shall have grounds for believing that the Soldier intends to make an improper use of his money, he will be permitted to withhold the privilege of withdrawing the deposit until the Commanding Officer of the Regiment shall determine whether it should then be issued or not, and should the Officer Commanding deem it essential to the discipline of the Regiment to withhold from a Soldier the privilege of withdrawing his deposits, he shall report specially to the Commander-in-Chief and to the Secretary at War the circumstances under which he has felt himself compelled to exercise this power.

6. All moneys deposited by the Soldier in the Regimental Savings Bank shall be held strictly in trust for his own use and benefit, and shall on no account be transferable to any third party either by endorsement, conveyance or otherwise, and shall not be affected by any debts contracted by him nor be made available for any purpose whatever except under his own order signified to the Officer Commanding his Troop or Company, and such moneys shall, if possible, be paid to the Soldier personally, and in all cases his receipt shall be obtained and shall be attached to the Troop or Company Savings Bank Ledger.

7. Upon the discharge of a Soldier his deposits may remain at interest in the Regimental Savings Bank for a period not exceeding six months, after which time interest shall cease, but if required by the Soldier the principal may be retained without interest for longer period for security.

8. At the death, of a Soldier interest on his deposits shall cease from the muster day next after his death, and the amount of his deposits, with the interest accumulated thereon, shall be added to his other effects and be reported to the Secretary at War to be disposed of in the usual manner to the legal representative of the deceased as prescribed in the Articles of War.

9. A Soldier convicted by a Court Martial of desertion or recorded by a Board of Officers in the usual manner as a deserter, shall forfeit to the Public all moneys he may have in the Regimental Savings Bank, and such forfeiture shall only be remitted by the Secretary at War.

10. To prevent parties not in Military employ from availing themselves of the advantages afforded by these Banks, no Soldier is, on any pretence whatever, to deposit in his own name the money of another person whether a Soldier or not, and in case any Soldier shall so deposit the money of another person in addition to any punishment which a Court Martial may award for the fraud thus committed, all sums so deposited shall be forfeited to the Public, and one-half of the amount not exceeding £5 shall be allowed to the informer.

11. In the Orderly Room of every Regiment or Depôt of Cavalry and Infantry there shall be kept under lock and key under the inspection of the Commanding Officer, the Officer Second in Command, and the Adjutant, a Regimental Savings Bank Ledger, in which shall be entered the Savings Bank Account of every Soldier.

12. The entries shall be made in the Regimental Ledger by Troops or Companies so that the amount of each Troop or Company shall be kept separate, and upon the transfer of a Soldier from one Troop or Company to another a transfer of his account shall be made in the Regimental Savings Bank Ledger.

13. A Non-Commissioned Officer shall be selected by the Officer Commanding to act as Clerk to the Regimental Savings Bank, and such Clerk shall make all the entries in the Regimental

Savings Bank Ledger, and shall receive an allowance according to the following scale :—

		Per Month.		
If the Depositors are under 100 ...	Rs.	8	0	0
If 100 and under 150 ...	„	10	0	0
If 150 and under 200 ...	„	15	0	0
If 200 and upwards ...	„	20	0	0

14. Each Captain or Officer Commanding a Troop or Company shall keep a Savings Bank Ledger for the accounts of the Non-Commissioned Officers and Men of his Troop or Company.

15. Deposits of savings (not under eight annas) can only be made and entered in the Troop or Company Ledgers and in the Regimental Ledger once in each month, *viz.*, on the day of monthly settlement, when all sums withdrawn will be also entered. The Captain or Officer Commanding the Troop or Company will, by his signature in the Troop or Company Ledger, acknowledge the receipt of all deposits made, and the Soldier will, in like manner, acknowledge the receipt of all sums withdrawn.

16. At the end of every Quarter the Troop or Company Ledgers are to be compared with the Regimental Ledger by the Officer Commanding; the Officer Second in Command and the Adjutant, and the Officer Commanding will transmit to the Accountant General to the Government of India each Quarter a Certificate in the form prescribed that this comparison has been made. Should a Troop or Company be absent from Head-Quarters, the comparison of the Ledger of that Troop or Company, with the Regimental Ledger, may be deferred until its return to Head-Quarters; but such delay must be reported upon the Quarterly Certificate and a Certificate duly signed that the comparison has been made must be transmitted to the Accountant General to the Government of India upon the return of the said Troop or Company to Head-Quarters.

NOTE.—In addition to the Annual Certificate transmitted under existing Rules by Regiments in India to the Secretary at War.

17. The Regimental Savings Bank Ledger (certified by the Commanding Officer, Second in Command, and the Adjutant to have been compared with the several Troop or Company Ledgers) and the Monthly Statements of each Troop or Company are to be transmitted to the Accountant General to the Government of India at the end of each year so soon as the balances of each Depositor shall have been carried forward into the Regimental Ledger of the succeeding year.

18. The Accountant-General after auditing the Savings Bank Ledger, and satisfying himself that the money have been duly brought to account by the Pay-Master, will report the result to the Secretary to Government in the Military Department, who will furnish the Officer Commanding the Regiment with a declaration that the account of Regimental Savings Bank to that date has been audited and found correct, and will, on behalf of the Governor General in Council, become responsible to the Depositors that the amount due to each with interest shall be paid out of public money. The declaration of the Secretary to Government, Military Department, will be preserved in the Orderly Room, and the Commanding Officer will notify to the Officers Commanding Troop or Companies that the Account of the Regimental Savings Bank has been audited to that date and admitted by the Secretary to Government, Military Department, to be correct.

19. During active operations in the Field, or whenever circumstances may render it impracticable to attend to the details of the Savings Banks, the General Officer in Command may direct the temporary suspension of this Regulation; but all sums then actually in deposit under the provision of it shall bear interest in the same manner as if it had not been suspended.

Explanatory Directions (Bengal) Regimental Savings Banks.

1. The Captain of each Troop or Company is responsible that the deposits he receives, and the withdrawals he pays, be duly entered in each man's account in the Ledger of his Troop or Company, and that Statements of his receipts and payments in the Form No. 2 be sent monthly to the Orderly Room; also that the amount of deposits and withdrawals be duly debited against him and credited to him by the Pay-Master in the Company's Monthly Abstract of Account.

2. The Officer in Command, the Officer Second in Command, and the Adjutant are responsible for the correctness of the Regimental Savings Bank Leger which is to be prepared in the Orderly Room by the Savings Bank Clerk under their direction from the Statements No. 2, transmitted by the Captains. They are to transmit monthly to the Pay-Master in the Form No. 3 the account of the deposits received and the withdrawals paid by each Captain.

3. The responsibility of the Pay-Master with respect to the Savings Bank is limited to the following points :—He is to debit and credit the respective Captains with such sums as are shown by the Accounts Form No. 3, transmitted to him from the Orderly Room to have been deposited and withdrawn. He is to forward to the Pay-Master, Queen's Troops, the Form No. 3 (Bengal), and to see that he is correctly debited and credited with the Accounts of deposits and withdrawals as shown in Form 3 in the Account Current received from the Pay-Master, Queen's Troops. He is to note for special credit the deposits forfeited by Deserters in the place provided for this purpose in Form 3 (Bengal.) He is to take care that the balances of deposits reported to be due to deceased men are duly carried to their Non-effective Accounts. He is to annex to the Non-effective Accounts of all deserters and deceased men the prescribed Certificates stating whether they had any moneys in the Regimental Savings Bank.

4. If a Soldier deposit more than Rupees 300 in any one, interest can only be allowed upon Rupees 300 until after the next 30th April, from which date interest may be allowed upon any further sum not exceeding Rupees 300 for that year. Interest is not allowed upon any deposit for the month in which it is made, if it be made after the day of monthly settlement. The whole amount to be deposited by a Soldier must not exceed Rupees 3,000.

5. If a Soldier be permanently transferred from one Troop or Company to another, or to another Regiment serving in Bengal, the Captain is not to consider the amount of the Soldier's account as money withdrawn from the Savings Bank, but is to transmit the Certificate Form A. to the Captain to whom the Soldier is transferred and will close the account of such Soldier in his own Troop or Company Ledger in the manner prescribed in Form B. The Certificate A. will be the authority to the Captain receiving the transferred man to

open in his own Troop or Company Ledger an Account (but not as a new deposit in the Savings Bank) in the manner prescribed in Form C. The Certificate A. is to be annexed to the Regimental Savings Bank Ledger.

6. The Captain making the transfer and the Captain receiving such transfer will each bring forward into his Annual Abstract the account of the Soldier as it is shown by his own transactions with the man in the Troop or Company Ledger of each Captain in the manner prescribed in the Form E.

7. Regimental Pay-Master in receiving intimation of the intended embarkation to England of Invalid or other Soldiers shall, within fifteen days of the Soldiers' embarkation, forward to the Pay-Master, Queen's Troops at the Presidency concerned, a correct Statement of their Savings Bank Balances in quadruplicate.

8. The Queen's Troops Pay-Master will fill up the Certificate in the form and furnish the Brigade Major with a copy of the Statements to be forwarded to the War Department by the next Mail *viâ* Marseilles, and two copies will be sent to the Accountant General for transmission to the Secretary of State. The Queen's Troops Pay-Master will also supply the Regimental Pay-Master with a copy of his Certificate.

9. This Rule is applicable as well to Regiments returning Home as to individual Soldiers.

10. When a Soldier has been convicted of desertion or recorded by a Board of Officers as a Deserter, the amount of his deposits is to be withdrawn by the Captain from the Regimental Savings Bank and placed in the hands of the Pay-Master to be by him noted for special credit to the Public in Form 3 (Bengal).

11. Upon the death of a Soldier the Captain is to make up his account to the next day of Monthly Muster and is to withdraw the amount from the Regimental Savings Bank and credit it to Non-effective Account of the Soldier with his other Effects.

12. The monthly allowance to the Savings Bank Clerk is to be vouched by a Certificate of the number of accounts open in the Regimental Savings Bank Ledger.

13. When a Regiment is transferred to Bengal Establishment a new Regimental Savings Bank Ledger must be opened as well as new Ledgers for each Troop or Company.

14. The account of each Depositor is to be opened with the amount in Indian Currency and a Bill drawn by the Officer Commanding on Pay-Master General furnished to the Accountant-General, Calcutta, for the aggregate of the opening balances which must correspond with the amount advised by the War Department as due to the Depositors of the Regiment.

15. Deposits made from Pay issued in sterling money, subsequent to the closing of the Savings Bank Accounts rendered to the War Office, must be credited in the Indian Currency, the conversion being effected at the rate of 2*s.* ½*d.* the Rupee.

16. When a Regiment is removed from the Indian Establishment the Regimental Savings Bank Ledger must be closed to the end of the month in which the Head-Quarters of the Regiment is to embark and transmitted to the Accountant General for special audit. The Accountant-General will furnish the Officer Commanding with a Certificate of the amount due to the Depositors of the Regiment. This Certificate must accompany the Regimental Savings Bank Ledger to be furnished to the War Office a Voucher.

17. All Forms supplied on application to the Accountant-General, Calcutta, to whom all communications on the subject of Regimental Savings Bank are to be addressed. All letters to be marked on the upper left hand corner outside with the words "Regimental Savings Bank" Letters to be sent in duplicate in the mode prescribed in Art 122, page 38. War Office explanatory directions for the correspondence of Pay-Masters with the War Department.

The foregoing Rules are to be considered applicable to European Regiments of the Indian Army as far as may be practicable, the Divisional Pay-Master occupying the position of the Regimental Pay-Master in Her Majesty's British Regiments.

As respects the mode of Remittance of Savings Bank Balances of Invalids and Time-expired men of Indian Army, the following Rule will obtain :—

Regimental Savings Bank Committee on receiving intimation of the intended embarkation to England of Invalid or other Soldiers shall, within fifteen days of such intimation, forward to the Pay-Master, Queen's Troops or the Pay-Master of the Division, a correct Statement of their Savings Bank Balances in quadruplicate accompanied by a Bill of Exchange for the amount. The Pay-Master, Queen's Troops or Divisional Pay-Master will, in return, issue the prescribed Certificate and forward it to the Fort Adjutant, Fort William, accompanied by a copy of the Roll above referred to, for transmission to the India House by the next Mail *viâ* Marseilles, retaining one copy in his own Office and forwarding the remaining two copies to the Accountant-General in the Military Department.

F. D. ATKINSON, *Major,*
Offg. Secy. to the Govt. of India.

Public Works Department.

GENERAL.—ESTABLISHMENTS.

No. 38.

Head-Quarters, Camp Roopur,

The 5th April 1860.

Notification.—The appointment by the Lieutenant-Governor, Punjab, of Mr. C. J. Campbell, Executive Engineer, 3rd Class, to be Executive Engineer, Delhie Division Public Works, is confirmed.

No. 39.

The following transfers and postings of Officers by the Lieutenant-Governor, Punjab, are confirmed :—

Captain J. Fulton, Executive Engineer, 1st Division Baree Doab Canal, to be Executive Engineer, 2nd Division Baree Doab Canal.

Major H. W. Gulliver, Executive Engineer, 2nd Division Baree Doab Canal, to be transferred as Executive Engineer, 1st Division Baree Doab Canal, and to continue to officiate as Superintendent, Baree Doab Canal.

Mr. H. Garbett, Officiating Executive Engineer, 2nd Division Baree Doab Canal, to be Officiating Executive Engineer, 3rd Division Baree Doab Canal.

H. YULE, *Lieut.-Colonel,*
Secy. to the Govt. of India,
with the Governor-General.

No. 67.

Fort William, the 13th April 1860.

Appointment.—Lieutenant H. R. Faber, Madras Engineers, is appointed a 2nd Class Assistant Engineer in the Hyderabad Public Works Department and posted to the Secunderabad Division, with effect from the 28th December 1859.

No. 68.

Baboo Bamun Chunder Bhuttacharjee is appointed a temporary Assistant Overseer in the Public Works Department and posted to Bengal.

No. 69.

Transfers.—Special Assistant Engineer Mr. F. R. Chisholm is transferred from the Burdwan to the Circular and Eastern Canal Division, for carrying out the Survey of that Canal to Khoolna.

Probationary Assistant Engineer Baboo Radica Narain Ghose is transferred from the Nuddea Rivers to the Berhampore Division, for employment on the Jeagunge and Nulhatty Road.

No. 70.

Leave of Absence.—The leave for one month, preparatory to leave to England, granted to Mr. J. Watson, Special Assistant Engineer, attached to the Roorkee Workshops, North-Western Provinces, is extended to eight weeks.

C. H. DICKENS, *Captain,*
Offg. Secy. to the Govt. of India.

Orders by the Lieutenant-Governor of Bengal.

No. 1688.

APPOINTMENTS.—*The 10th April* 1860.—Mr. H. C. Halkett to be Civil and Sessions Judge of Sylhet.

Mr. M. A. G. Shawe to be Civil and Sessions Judge of Rungpore.

Mr. G. L. T. Harris to the charge of the Sub-Division of Commercolly, and to exercise the powers described in Section I. Act X. of 1854, also the powers of a Magistrate in Pubna, for the purpose of trying by summary process complaints of breach of Indigo Contracts.

Mr. C. T. Metcalfe, Assistant to the Magistrate and Collector of Rajshahye, is vested with the full powers of a Magistrate in that District, for the purpose of trying by summary process complaints of breach of Indigo Contracts.

Moulavy Wasifooddeen, Deputy Magistrate of Pubna, is vested with the full powers of a Magistrate in that District, for the purpose of trying by summary process complaints of breach of Indigo Contracts.

The 11th April 1860.—Mr. H. Bell to officiate as Under-Secretary to the Government of Bengal.

Baboo Obhoy Churn Mullick, Deputy Collector, is transferred to the 24-Pergunnahs, and appointed to be also a Deputy Magistrate in that District, with the special powers of an Assistant to a Magistrate described in Clause 3, Section II. Regulation III. of 1821.

LEAVE OF ABSENCE.—*The 12th April* 1860.—Captain G. N. Oakes, Principal Assistant to the Commissioner of Chota Nagpore at Maunbhoom, for fifteen days, under the Financial Notification of the 28th April 1858, making over charge of the current duties of his Office to the Sub-Assistant Commissioner Mr. R. C. Perry, who will conduct the same during Captain Oakes' absence, or until further orders.

NOTIFICATIONS.—*The 28th March* 1860.—The Lieutenant-Governor has been pleased to extend the provisions of Sections VII. to XVI. and XXVII. to XXXI. of Act XXVIII. of 1857 to the District of Chittagong, in respect to the sale and importation of Fire-arms.

The 13th April 1860.—Mr. H. Bell assumed charge of the Office of Under-Secretary to the Government of Bengal on the 11th instant.

A. R. YOUNG,
Secy. to the Govt. of Bengal.

Orders by the Lieutenant-Governor, Punjab Provinces.

Appointments.—Mr. W. B. Jones, Assistant Commissioner, to officiate as Personal Assistant to the Financial Commissioner, from the date of Mr. H. E. Perkins' departure on leave.

General Department, No. 888, dated 30th March.

At the request of the Lord Bishop of Calcutta and in modification of the Orders Nos. 172 and 413, published respectively in the *Punjab Gazettes* of the 18th January and 11th February last, the Hon'ble the Lieutenant-Governor is pleased to appoint the Reverend F. C. Viret to be Chaplain of Nowshera, and the Reverend E. Tandy to be Chaplain of Campbellpore and Attock.

General Department, No. 889, dated 30th March.

Sub-Assistant Surgeon Banee Madhub Tagore is appointed to the Medical charge of the Civil Station of Jhung.

General Department, No. 892, dated 30th March.

Transfers.—Mr. T. C. Vaughan, Extra Assistant Commissioner, from the Lahore to the Umritsur District.

General Department, Nos 893-5, dated 30th March.

Mr. A. J. S. Donald, Extra Assistant Commissioner, from the Shahpore to the Lahore District.

Lieutenant J. Havelock, Assistant Commissioner, from the Mooltan to the Lahore District.

Lieutenant C. A. McMahon, Assistant Commissioner, from the Sealkote to the Goojranwalla District.

General Department, No. 896, dated 30th March.

The Reverend H. F. Corbyn, Chaplain of Peshawur, to be Chaplain of Dehra Ismael Khan.

General Department, Nos. 899-900, dated 30th March.

The Reverend A. Horsburgh, Chaplain of Dehra Ismael Khan, to be Chaplain of Peshawur.

Leave of Absence.—Captain Elliot, Deputy Commissioner of Goojranwalla, for one month, from the date he may avail himself of the same, under Section XII. of the Civil Service Absentee Rules. Lieutenant McMahon, Assistant Commissioner, will officiate as Deputy Commissioner during Captain Elliot's absence.

General Department, Nos. 887-8, dated 30th March.

Promotion.—Major R. Taylor, Deputy Commissioner of Kangra, and Officiating Commissioner of the Leia Division, is appointed Commissioner of the Lahore Division, from the 24th March 1860, in succession to Mr. R. Temple, whose services have been placed at the disposal of the Government of India for employment in the Financial Department.

General Department, No. 867, dated 29th March.

2. Major Taylor will continue to officiate as Commissioner of Leia.

R. H. Davies,

Secretary to Govt., Punjab.

Lahore, 29th March 1860.

No. 138.—*Leave of Absence.*—Assistant Surgeon W. Delpratt, M. D., 3rd Punjab Cavalry, is granted leave from 20th March to 20th May, to visit Bombay, on Medical Certificate, preparatory to applying for Furlough to Europe.

No. 139.—Lieutenant-Colonel C. Cureton, Commandant Cureton's Mooltani Irregular Cavalry, is allowed two months' privilege leave from 1st April, to visit Murree.

Lahore, 30th March 1860.

No. 140—*Transfer.*—Jemadar Abdoola Khan, of the late Joudhpore Contingent Cavalry, to the Goorgaon Division Mounted Police, with retrospective effect.

No. 141.—Officers of the Punjab Irregular Force, who may be desirous of proceeding, *viâ* Calcutta, on Furlough, on Medical Certificate, are informed that applications for preparatory leave only are to be submitted to the Punjab Government. The application for Furlough accompanied by the prescribed "No Demand and Medical Certificates" should be forwarded after their arrival at Calcutta, to the Deputy Adjutant General at the Presidency, for the orders of Government.

All such applications to proceed, *viâ* Bombay, whether on private affairs, or on Medical Certificate, should be transmitted complete in every respect to this Office; and when Furlough on private affairs is requested, the papers are to be submitted in time to admit of the Furlough appearing in orders by the Supreme Government, prior to the date from which the applicant desires to quit Regimental Head-Quarters.

No. 142.—*Leave of Absence.*—The leave granted in Punjab Order, No. 69 of 18th February, to Captain H. Hayley, Captain of Police, Dera Ismael Khan, will have effect from the 1st April, instead of the date therein specified.

G. Hutchinson, *Major,*

Offg. Secy. to Govt., Punjab,

Military Department.

Notification.

FORT ST. GEORGE, 20th MARCH 1860.

THE Government of Madras are prepared to receive offers, through the Superintendent of Marine, for the establishment of a Line of Steamers of not less than 600 Tons gross and 150 Horse-power, or thereabout, between Madras, the Northern Ports and Rangoon, on the following conditions :—

1*st*.—That a Steamer be despatched to Rangoon two days after the arrival of the first or second Suez Steamer of the month, as may hereafter be decided, touching at Masulipatam, Cocanada and Vizagapatam, and that she return to Madras by the same route.

2*nd*.—That she carry all Mails free of expense to Gov ernment.

3*rd*.—That she shall afford the regulated space below decks for at least 100 Natives, accommodation (Cabin) for 5 Officers and 3 Warrant Officers, and stowage in the hold for 30 tons of Stores.

4*th*.—That the freight and passage money shall be according to the following scale :—

Between	Cabin Passage.	Intermediate Passage.	Children. Cabin Passage.		Deck Passage.		Freight per ton of 50 cubic feet.	Treasure.
			Above 7 and under 16 years.	Under 7.	Europeans. Children.	Natives. Half fare.		
Madras and Masulipatan ...	60	24	30 0	15 0	16 0 0	12 0 0	18	½ per cent.
Do do Coringa ...	70	28	35 0	17 8	17 5 4	12 10 8	21	Do.
Do do Vizagapatam ...	80	32	40 0	20 0	18 10 8	14 0 0	24	Do.
Do do Rangoon ...	150	60	75 0	37 8	26 10 8	20 0 0	45	Do.
Masulipatam and Coringa ...	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.
Do do Vizagapatam	40	16	20 0	10 0	9 5 4	6 10 8	18	Do.
Do do Rangoon ...	135	54	67 8	34 0	24 0 0	18 0 0	40	Do.
Coringa and Vizagapatam ...	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.
Do do Rangoon ...	120	48	60 0	30 0	21 5 4	16 0 0	35	Do.
Vizagapatam and Rangoon ...	105	42	52 8	26 0	18 10 8	14 0 0	30	Do.

5*th*.—That each Cabin Passenger be permitted to carry 3 Cwts. baggage, and each Deck Passenger 40 lbs., exclusive of their Arms and Knapsacks; and that extra space be allowed for the men's provisions, which will be supplied by the Commissariat.

6*th*.—That the Commander be held responsible for the custody and issue of the provisions in the mode adopted on board Government Transports or other Vessels carrying Troops; and

7*th*.—That in the event of the Steamer failing to keep to her time of departure from Madras the subsidy and guarantee shall not be claimable, and that in all cases the subsidy shall not be payable until the Vessel has accomplished her voyage out and home.

2. The Government will guarantee freight and passage money to the extent of (7,500) seven thousand and five hundred Rupees on each full trip from Madras and back.

3. Cabin Passengers are to be provided with a liberal table, including liquors.

4. Intermediate passage is intended for Warrant Officers who are entitled to a plain, substantial mess, without liquor.

5. Deck Passengers will be fed by the Government, but the Commander will be required to take charge of, issue and cook their food.

6. Parties tendering should state full particulars of the Vessel or Vessels they would propose to employ, more especially as to age, tonnage, horse-power and 'tween-deck accommodation for Troops; and the subsidy required should be stated for the voyage from Madras and back.

7. No penalties will be stipulated for in the event of failure.

8. Tenders should be addressed to the Superintendent of Marine, Madras, and despatched so as to arrive not later than the 31st July next.

By Order,

T. PYCROFT, *Chief Secretary.*

Opium Notification.

NOTICE is hereby given, that the Fifth Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 7th May 1860, at 11 A. M., and will comprize 1,780 Chests, *viz.* :—

Behar Opium	1,270
Benares ditto	510
Total Chests...	1,780

2. The general Conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 12th and 22nd May 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 12th May 1860, and no Treasury Receipts in full payment of lots will be accepted after 4 P. M. of Tuesday, the 22nd May 1860.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below.

5. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 11th June 1860 ...	1270	510	1780
Ditto " 9th July " ...	1270	510	1780
Ditto " 6th August " ...	1270	510	1780
Ditto " 10th Sept. " ...	1270	510	1780
Ditto " 8th October " ...	1270	510	1780
Ditto " 5th Nov. " ...	1270	510	1780
Ditto Wednesday, 5th Dec. " ...	1275	509	1784
	8895	3569	12464

By Order of the Board of Revenue,

E. H. LUSHINGTON,
Junior Secretary.

FORT WILLIAM,
The 29th March 1860.

Notification.

THE Inspector-General of Jails being about to proceed on a tour of inspection in the Eastern Districts will feel much obliged by all Officers in charge of Jails continuing to send their general correspondence to the Presidency as usual whence it will be forwarded to him.

2. In all matters of urgency in which immediate action is required, Officers in charge of Jails are requested to correspond directly with the Government, copies of the correspondence being subsequently submitted to the Inspector-General for his information and for record in his Office.

F. J. MOUAT,
Inspector-General of Jails, L. P.

FORT WILLIAM,
The 3rd April 1860.

Notification.

IT is hereby notified that the Superintendent of Port Blair in the Andamans has been authorized to issue Bills of Exchange for *bonâ fide* public purposes on Public Treasuries generally, and for private purposes, under the rules in force, on the Sub-Treasurers at Calcutta and Madras.

E. DRUMMOND,
Acctt. Genl. to the Govt. of India.

FORT WILLIAM ;
Acctt. General's Office,
Durbar and Revenue Department,
The 9th April 1860.

Notification.

THE Civil Auditor, North-Western Provinces, has the honor to repeat his annual call to all Disbursing Officers in charge of Civil Establishments, and to Commandants of Military Police Battalions in the North-Western Provinces, for the submission (as soon after the 1st May next, as practicable, *with the April Abstract*) of their regular Annual Detailed Statement, containing the names and *full* particulars of the whole of the Establishment; and to observe that, with reference to the Orders of Government, dated 15th October 1842, published in the *Agra Government Gazette* of the 15th November 1842, the audit of their Abstracts for April next will be withheld until the receipt of the required Returns.

2. To facilitate check, it is particularly requested that the Abstract for April be sub-divided into distinct headings, so that each description of Office, with its total, shall correspond with the details given in the Statement of Establishment for the 1st May, agreeably to the form furnished.

3. It is also requested that the three separate Lists prescribed for all Uncovenanted Civil Servants, (Europeans and East Indians) and Natives, (in the last the names of only those holding appointments of trust and responsibility should be inserted) employed on their Establishments, be furnished for 1st May 1860, without delay.

J. EEDE,
Offg. Civil Auditor.

CIVIL AUDITOR'S OFFICE, N. W. P.;
Allahabad, the 3rd April 1860.

Notice.

UNDER Act XX. of 1856, I hereby give notice that the Assessment Registers of Burranugore, Ooltadanga, Sealda, Intally, Ballygunge, Bhowanipore, Allipore, and Kidderpore (being Grand Divisions I., II., III., IV., V., VI., VII. and VIII. of the Suburbs of Calcutta) having been duly revised for the year 1860, under Section XVI., the prescribed Notifications, under Section XVIII. of the Act, have on this date been affixed at conspicuous places in the Divisions, and also at the Police Thannahs Kallyghaut, Kidderpore, Intally and Chitpore; all persons dissatisfied with the said Assessment, or who may dispute their occupation of property or liability to be assessed, are hereby warned that they may appeal to the Magistrate on unstamped paper, but that under Section XX. of the Act no such appeal can be received after the expiration of one month from this date.

Appellants should send with their appeal the Tax Bills for last Quarter paid by them. As the Assessment has only been revised, the taxes paid by individuals last year have not been materially altered. The gentlemen who composed the Punchayets last year have been appointed for this year also, with the following exceptions:—

GRAND DIVISION I.

Baboo Ramchunder Banerjee, in the place of Baboo Prossono Banerjee; Baboo Petumber Gangooly, in the place of Baboo Ramcomul Banerjee.

GRAND DIVISION II.

Baboo Modoosoodun Chatterjee, in the place of Baboo Bolanath Mitter; Baboo Bipinbeharee Soor, in the place of Sreenarain Bose.

GRAND DIVISION III.

J. A. Fink, Esq., in the place of C. K. Mandy, Esq.; Baboo Nobocoomar Chatterjee, in the place of Baboo Rajendronath Banerjee.

GRAND DIVISION V.

A. Bremner, Esq., in the place of W. Johnstone, Esq.

W. HEYSHAM,
Deputy Magistrate.

ALLIPORE;
Suburban Tax Office,
The 18th March 1860.

Notice of the Municipal Commissioners.

NOTICE is hereby given, that the Municipal Commissioners for the Town of Calcutta have this day attached their signatures to the Assessment Books for the year 1860, in accordance with the provisions of Section X. of Act XXV. of 1856.

By Order of the Board of Municipal Commissioners,

ROBERT TURNBULL,
Secy. to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS;
3, *Choweinghee Road,*
Calcutta, 4th April 1860.

Memorandum.

THE Water Gate Fort William is open for the entrance of Carriages, and the Calcutta Gate available for egress only from this date.

M. SMITH, *Brigadier,*
Comdg. at Fort William.

FORT WILLIAM,
The 10th April 1860.

NOTICE is hereby given, that the Import Out-pass system will be modified from the 1st of May next, on and after which date all Imported Goods, with the exception of Free and such dutiable Goods which may be especially exempted, must be landed at the Custom House Wharf, and passed through the Custom House.

C. CHAPMAN,
Collector of Customs.

CUSTOM HOUSE;
Calcutta,
The 3rd April 1860.

Notice.

THE Effects of the late MR. W. WHITE, an Inspector in the Service of the East India Railway Company, and an European British Subject, who died intestate at Rajgaon near Pulsa in this District, are under the Seal of this Court, and will be delivered over to any party legally authorized to receive the same.

A. PIGOU,
Officiating Judge.

CITY MOORSHEDABAD;
Civil Court,
The 26th March 1860.

Notice.

REQUIRED, a Treasurer for the Collectorate of Zillah Nowgong, Assam. Salary 65 Rupees per mensem. Security will be required to the extent of 10,000 Rupees in cash, or Landed Property valued at 5 Rupees per Poorah. Application, with Certificates of character and qualifications, to be submitted to the Collector of Nowgong, Assam.

E. P. LLOYD,
Offg. Collector.

ASSAM COLLECTORSHIP;
Zillah Nowgong,
The 23rd February 1860.

Notice.

WANTED, a Native Surveyor for the District of Seetapore, Oudh.

Apply to

CAPTAIN E. THOMPSON,
Deputy Commissioner.

The 29th March 1860.

Notice.

CANDIDATES for the appointment of Moonsurrim, in the Commissioner's Court at Sultanpore, are informed that the vacancy has been filled up.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindaree Right of Government to the several Khas Mehals situated in the district of Burdwan and mentioned in the Statement hereto annexed will be put up to sale, under orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Burdwan Collectorate, on the 24th April 1860, corresponding with the Bengalee date 13th Bysack 1267. The purchaser of such Mehal will be subject to the conditions laid down below.

CONDITIONS OF SALE.

1st.—Estates to be sold to the highest bidders above the upset price.

2nd.—The sale to be subject to existing cases and to the right conferred by the settlement proceedings and laws in force and purchasers to be bound to respect the rights of resident cultivators who have signed the jummabundee made by the Revenue authorities.

3rd.—When the amount of purchase money does not exceed Rs. 100 the whole amount to be paid down at once.

4th.—When the amount of purchase money exceeds 100 Rs. a deposit to be at once made of Rs. 25 per cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the sale, reckoning the day of sale as one.

5th.—The right of Government to all minerals to be reserved.

C. P. HOBHOUSE,
Collector.

BURDWAN COLLECTORATE,
The February 1860.

No.	Towjee No.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
		1ST CLASS.				
1	2402	Aima Xurnopoor Ph. Chumpanughuree ...	0 0 0	1 0 0	1 4 0	
25	2475	Roypoor Ph. Azmulshahee	4 15 0	0 8 0	1 4 3	
29	3559	Kourdihee Ph. Sherghur ...	7 0 0	1 5 0	1 12 0	
30	3551	Ditto ditto ...	0 2 12	0 8 3	0 11 0	
31	3552	Ditto ditto ...	0 2 0	0 6 0	0 8 0	
34	4543	Dahooka Ph. Sherghur ...	3 16 0	0 12 0	1 6 0	
36	2450	Habushpoor Ph. Havily ...	5 2 0	1 1 5	1 8 10	
48	2566	Shairpoor Ph. Seelampoor .	3 4 0	0 9 8	0 12 10	
50	3564	Sookrah Ph. Sharghur ...	0 5 6	0 14 6	1 5 6	
51	3704	Kourdihee Ph. ditto ...	12 8 0	1 8 6	1 14 7	
52	3706	Ditto ditto ...	3 15 0	0 12 9	0 15 0	
53	3708	Ditto ditto ...	3 7 0	0 12 1	1 4 1	
54	184	Chur Sukteepoor Ph. Pulasee	220 2 12	163 9 8	163 9 8	
61	3228	Shamook Ph. Azmutshahee	2 16 8	0 8 0	0 8 0	
71	4710	Kullampoor Ph. ditto ...	4 0 13	1 2 4	1 14 7	
72	5121	Baloon Ph. ditto ...	6 12 6	0 3 6	0 6 9	
78	3128	Roypoor Ph. Sherghur ...	10 1 7	1 3 3	1 11 4	
83	3290	Mehadebpoor Ph. Gopebhoom ...	31 18 14	1 2 0	1 14 0	
84	3385	Kourdihee Ph. Sherghur...	2 12 3	1 4 4	1 15 4	
85	4812	Shamutpoor Ph. Monohurshahee ...	0 16 2	0 8 0	0 8 10	
		2ND CLASS.				
2	2401	Aima Raiepoor Ph. Monohurshahee ...	30 10 0	12 6 11	15 8 8	
3	4130	Dhamas Ph. Ranihate ...	2 18 2	7 0 0	7 0 0	
4	4725	Kootee Sonaroondee Ph. Monohurshahee ...	0 15 0	15 2 2	7 5 4	
6	3914	Sreerampoor Ph. Azmutsahi	10 14 2	5 11 2	7 1 11	
7	4252	Gopalpoor Ph. ditto ...	14 18 6	5 10 3	5 8 4	

No.	Towjee No.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
8	2403	Aima Hatia Danga Ph. Monohursahi ...	80 9 6	42 8 8	60 12 3	
9	5249	Boshuntopoor Ph. ditto ...	38 2 3	13 12 8	17 3 10	
10	2797	Muddondanga included in Bussuntpoor Ph. ditto...	97 19 6	33 14 3	39 14 1	
11	3591	Furriadpoor Ph. Sherghur..	40 15 12	8 7 3	11 4 4	
16	4253	Mooragatcha ...	1 19 10	1 3 2	1 9 5	
17	4977	Edrakpoor Ph. Jauhirabad	44 3 11	10 1 0	12 9 3	
18	3131	Chuck Donal Ph. Sherghur	3 4 0	0 13 2	1 10 5	
20	3553	Ookrah Ph. ditto ...	0 10 0	1 0 0	1 0 0	
21	5035	Bizpoor Ph. Sherghur ...	2 14 8	1 4 0	1 9 0	
22	4990	Aukulpoor Ph. ditto ...	2 3 5	1 0 0	1 5 9	
24	3968	Ramkistopoor Ph. Dhaia...	2 8 0	3 4 0	3 11 6	
26	4976	Joggeshur Dihee Ph. ditto	19 14 0	1 1 8	1 6 1	
28	3960	Khandra Ph. Sherghur ...	11 6 0	3 13 0	4 3 10	
32	4727	Rukhitpoor Ph. Senpaharee	0 11 8	3 1 0	6 2 0	
35	4281	Geedram Ph. Arsha ...	9 10 5½	3 12 2	6 13 4	
37	2781	Oosmanpoor Ph. Ranihatee	1 6 1	4 2 8	6 15 2	
38	4283	Cossypoor Ph. Muzuffur Shahee ...	4 3 11	3 6 2	4 3 3	
39	5034	Kotalghose Ph. Azmutshahee ...	2 6 10	1 8 9	2 9 5	
40	5723	Secalee Ph. Havellee ...	92 1 0	35 10 9	47 7 3	
41	4254	Umbika Ph. Umbika ...	0 11 0	0 11 3	1 2 10	
42	4330	Koygong Ph. Monohursahi	4 12 14	2 1 8	3 8 0	
43	4329	Ditto ditto ...	19 6 0¾	6 12 7	9 0 9	
44	4119	Bhatrah Ph. Ranihatee ...	0 13 3	1 2 3	1 14 5	
45	4282	Gidram Ph. Arsha ...	2 8 0	1 8 5	2 12 4	
46	4328	Mazeepookra Ph. Shairghur	6 12 15	1 2 7	1 10 7	
47	4327	Aukulpoor Ph. ditto ...	4 12 13	2 8 5	4 3 4	
55	4996	Koy Chur Ph. Deia ...	0 12 4	0 10 5	1 0 6	
56	3327	Chur Baliarra Alias Belleoher Ph. Monohurshahee .	23 4 0	31 3 9	34 11 3	
57	4726	Benilee Ph. Sherghur ...	10 16 14	3 8 5	5 14 0	
58	2954	Jamsoulee Ph. Sherghur...	28 2 10	12 0 0	20 0 0	
59	3225	Shamook Ph. Azmutshahi.	13 11 5	5 8 0	8 13 11	
60	4129	Khandra Ph. Govindpoor Ph. Shenpaharee ...	83 17 7	20 3 9	34 11 8	
62	3231	Shamook Ph. Amutshahee	7 7 6	2 8 0	3 8 6	
63	2785	Amdadpoor Ph. Rgnihatee	3 17 8	1 1 6	1 11 1	
64	4412	Gidram Ph. Arsha ...	11 6 0	2 4 0	3 0 0	
65	4460	Gungapoor Ph. Ookhra ...	80 6 6	35 11 1	44 9 10	
66	2964	Chuck Noada Ph. Azmutshahee ...	6 13 9	1 8 0	2 8 2	
67	3252	Sheebrambatee included in Koolgatchee Ph. Indranee	1 3 9	0 8 0	0 9 7	
70	4678	Geedram Ph. Arsha ...	68 18 10	20 6 4	34 0 0	
73	4722	Rukhitpoor Ph. Saenpaharee	50 10 9	6 3 3	8 4 4	
74	3969	Goalla Dosspoor Ph. ditto	53 3 4	29 4 3	43 14 0	
75	4720	Shurushuttegunge ...	24 11 2	9 8 3	15 13 9	
76	2610	Amlajole Ph. ditto ...	41 10 9	8 8 8	11 6 2	
77	4232	Umbika Ph. Umbika ...	4 4 12	0 12 8	1 9 4	
79	2941	Khosihat Ph. Indranee ...	2 17 6	1 8 6	1 14 7	
80	2344	Alma Bijoor Ph. Ranihatee	1 10 12	0 13 7	1 8 7	
81	1951	Mourgram Ph. Monohursahi ...	4 0 1	4 8 1	6 0 1	
82	250	Chur Mahata Ph. Pulasee	35 15 9	31 1 3	34 8 6	
86	2375	Julkur Bhaudar Da Ph. Umbika ...	0 0 0	125 0 0	187 8 0	
87	2940	Ghosehaut Ph. Indranee...	12 6 0	8 7 10	9 15 10	
91	28 Chakera Regr. ...	Sharungpoor Ph. Havilee	15 11 5	5 0 0	6 15 0	
92	29 Ditto ...	Burooah Ph. Salsrika ...	4 0 0	1 11 0	2 4 0	
93	30 Ditto ...	Kunddurpopoor Ph. Sahabad ...	2 10 8	2 8 11	2 8 11	

Notice.

NOTICE is hereby given, that the improvements in the Channel of the Bansputtee Khall, which connects the Damoodah River at Moisrakah with the Hooghly River at Ooloobarriah, will be completed on the 30th April 1860, when the Dams will be removed and the Channel be opened for Navigation, during high Tides and Floods, between the Damoodah and Hooghly Rivers, and that a Public Auction will be held at Ooloobarriah, in the Dawk Bungalow, at Noon on the 25th April 1860, by the Executive Engineer of the Burdwan Division, for the sale of the Toll Collections to the highest bidder, who will have to deposit 500 Rupees, and to make that sum up to one-fourth of the amount of the Farm before the 1st May 1860, when the agreement will be signed and completed.

The Toll Collections are to be made according to the subscribed Schedule approved of by Government, and the period of the lease will extend from the 1st May to the 30th November 1860, both days inclusive.

For further particulars apply to W. Smith, Esquire, Executive Engineer of the Division at Burdwan, or to Serjeant J. Keane, Assistant Overseer at Moisrakah.

Schedule of Rates at which Tolls will be levied at the Bansputtee Channel.

All Boats to pay (8) eight annas per 100 mds.
„ Empty (4) four annas per 100 mds.
„ Rafts (1) one anna per each Timber.
„ Floats (2) two annas per 100 Bamboos.
„ Passenger Boats (2) two annas per Oar.
„ Empty Passenger Boats (1) one anna each.

W. SMITH, C. E.,
Executive Engineer, Burdwan Division.

BURDWAN,
The 11th April 1860.

Notice.

ANY person claiming to be a Creditor of the late William Hemmings the younger, who died in the month of May 1859, and who was a son and Residuary Legatee of William Hemmings, late a Major in the East India Company's Service, are requested forthwith to communicate either personally or by letter with the undersigned, and furnish him with a statement of the nature and particulars of their claims.

R. F. STACK,
Offg. Solr. to Govt.

For Dacca and Assam.

A STEAMER, with a Flat in tow, will be despatched on the 1st proximo.

For Freight and Passage apply to Government Boat Office.

By Order of the Superintendent of Marine,

W. WHITE,
Clerk of the Govt. Boat Office.

The 9th April 1860.

TO BE PEREMPTORILY SOLD, pursuant to a Decree of the Supreme Court of Judicature at Fort William in Bengal, bearing date the 19th day of September 1859, in certain causes wherein Hameeda Bibee is Plaintiff and Aga Mahomed Hossain and others are Defendants, and the other causes, with the approbation of Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court House, on Wednesday, the 18th day of April next, at the hour of noon, the following property (that is to say), all that piece or parcel of land or ground, No. 96, containing by estimation fourteen and a quarter cottahs, be the same more or less, situate, lying and being at Jaun Bazar, in the Town of Calcutta, and bounded as follows (that is to say): On the North by the house and premises formerly of Ramcaunt Sircar, now of Modoosoodun Sircar; on the South by the house and premises formerly of one Rohmut Moonshee, now of Ramanauth Takoor, and the public road; on the East by the land formerly of one Woonoop Bibee, now of Parbutty Takoorany; and on the West by the land formerly of one Rammoney Takoor, now of Mothoorloll and Ramanauth Takoor.

Further particulars may be had at the Master's Office, Supreme Court, or of Messrs. Carey and Berners, Solicitors for Aga Mahomed Hossain and others.

W. MORGAN,
Master.

CAREY AND BERNERS,
Solicitors for AGA MAHOMED HOSSAIN, &c.

CALCUTTA;
Supreme Court, Master's Office,
The 16th March 1860.

TO BE SOLD, pursuant to an Order of the Supreme Court of Judicature at Fort William in Bengal, bearing date the third day of May, one thousand eight hundred and fifty-nine, made in a certain cause wherein Greender Chunder Ghose and Sreemutty Noborunginey Dossee, Executor and Executrix of Anundnarian Ghose, deceased, are Plaintiffs, and Sreemutty Sokhimoney Dossee, Bissessur Paul Chowdry, Permissur Paul Chowdry and Rajrajessur Paul Chowdry are Defendants, with the approbation of Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court House, on Thursday, the twenty-sixth day of April at 12 o'Clock, the following property, that is to say:—

All that Talook or Zemindary called or known by the name of Siddhee Pasa, situate in Pergunnah Issulpore in the District of Jessore in the Province of Bengal, the Annual Sudder Malgoozary of which is Company's Rupees two thousand, three hundred and thirty-five, four annas and six pie.

Further particulars may be had at the Master's Office, Supreme Court, or of Mr. Josceline Frederic Watkins, Solicitor for the Plaintiffs.

W. MORGAN,
Master.

J. F. WATKINS,
Plaintiffs' Solicitor.

CALCUTTA;
Supreme Court, Master's Office,
The 26th March 1860.

Statement of the Affairs of the Bank of Bengal for the Week ending 11th April 1860.

LIABILITIES.					ASSETS.				
Proprietors' Capital	...	1,07,00,000	0	0	Government Securities	...	4,30,000	0	0
Reserve Fund ...	...	2,89,925	1	9	Dues from Government	...	7,75,250	11	9
Current Accounts	...	84,95,090	1	6	Cash ...	...	1,13,96,756	6	10
Cash Credits Undrawn	...	5,67,761	0	2	Loans on Deposit of Securities	...	1,38,77,350	0	0
Other Claims ...	...	3,63,649	3	0	Discount Loans on ditto ...	...	59,84,800	0	0
Bank Notes ...	...	1,61,05,004	0	0	Accounts of Credit on ditto	...	8,84,800	0	0
Post Bills ...	...	1,66,489	10	5	Government Bills discounted	...	6,12,052	8	11
Profit and Loss (*Rebate Account*)	...	58,323	3	1	Mint Certificates ditto ...	...	14,92,037	0	2
					Mercantile Bills ditto ...	...	11,14,320	0	10
					Dead Stock ...	...	1,78,875	7	5
Co.'s Rs.		3,67,46,242	3	11	Co.'s Rs.		3,67,46,242	3	11

Published by order of the Directors,

GEO. DICKSON,
Secretary and Treasurer.

D. WOODS,
Dy. Accountant.

Commercial Bank of India.

CALCUTTA BRANCH.

Rates of Exchange on London.

				s.	d.	
At 6 months' sight			... ...	2	0¾	per Rupee.
" 4 "	"	...	...	2	0½	"
" 3 "	"	...	...	2	0⅜	"
" 2 "	"	...	...	2	0¼	"
" 1 "	"	...	...	2	0⅛	"
" sight	...	...	...	2	0	"

The Bank grants Drafts on the Head Office, Bombay, and on its Branches in London, Shanghae, and Hong-Kong. Bills collected at any of the above places at a uniform charge of ½ per Cent.

The Bank will undertake the purchase or sale of Government Paper, Bank Stock and other Securities, draw Interest and Dividends payable in Calcutta, when due, at a Commission of ¼ per Cent.

No charge made when the proceeds of Sale or amount of Interest or Dividends drawn is remitted in the Bank's Bills.

Rates of Interest allowed to Deposits subject to

3 months'	notice of	withdrawal,		4	p. ct. per annum.
6	ditto	ditto	ditto	5	"
2	ditto	ditto	ditto	6	"

Notice may be given when the money is deposited, or at any subsequent time; and it will be dispensed with in cases when the money is to be remitted through the Bank.

Current Accounts kept and Interest allowed at 2 per Cent. per annum on Balances of Rupees 500 and upwards, not exceeding Rupees 50,000, unless by special agreement.

Hours of business, 10 A. M. to 3 P. M. On Saturdays, 10 A. M. to 1 P. M.

ALEX. FIELDING,
Agent.

27, TANK SQUARE,
Calcutta, 10th April 1860.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of William George Harold Wilson, late of No. 26-1, Lower Circular Road, in Calcutta, an Assistant in the Commissary General's Office, an Insolvent.

On Wednesday, the 4th day of April instant, it was ordered that the matter of the petition of the said Insolvent be heard on Saturday, the 2nd day of June next, and that the said Insolvent do then attend to be examined by the said Court.

Swinhoe and Beeby, *Attorneys.*

Chief Clerk's Office, the 5th April 1860.

In the matter of William George Harold Wilson, late of 26-1, Lower Circular Road, in the Town of Calcutta, an Assistant in the Commissary General's Office, but at present a Prisoner for debt in the Great Jail of Calcutta.

An application is this day made by the Insolvent abovenamed for an *ad interim* protection order of his protection from arrest, which application shall be heard and disposed of by the Acting Commissioner at his Chambers in the Court House on Friday, the thirteenth day of April instant, at the hour of ten o'clock in the forenoon.

☞ "*Any Creditor or other persons desirous of "opposing the said application, may attend and be "heard at the time and place aforesaid.*

Swinhoe and Beeby, *Attorneys.*

Chief Clerk's Office, the 5th April 1860.

The Calcutta Steam Tug Association "Limited."

IN accordance with the Resolution passed at the last Half-yearly General Meeting, a Special General Meeting of Shareholders will be held at the Office of the Secretaries on Thursday, 26th instant, at noon, "to consider the general position of the Association."

By Order of the Directors,

GORDON, STUART & Co.,
Secys., Cal. S. T. Assn. Ld.

North-Western Bank of India in Liquidation.

To Shareholders.

A third Dividend in part of Capital at 25 Rs. per Share, to be paid as far as possible in Government five per Cent. Securities, will be payable at the Bank Office on production of the Share Certificates on the 1st May next.

As Government Promissory Notes are not issued for a smaller sum than 500 Rupees, persons holding less than 20 Shares will be paid the Dividend in cash, according to the market value on the said date of 5 per Cent. Government Securities in Calcutta and allowing for the interest carried by them.

Holders of more than 20 Shares will be paid the Dividend, so far as their number of Shares will admit of division by four, in such Securities, and the balance in cash as above.

J. H. Fergusson,
Winding-up Manager.

77, Clive Street,
Calcutta, 13th April 1860.

India General Steam Navigation Company, "Limited."

Notice is hereby given, that an Extraordinary Meeting of this Company will be held on Wednesday, the 23rd day of May next, at noon, for the purpose of confirming the Special Resolution passed at a Special Meeting of the Company held on the 12th day of March last, for agreeing to the Articles of Association for the regulation and management of the Company.

By Order of the Directors,

Frank Stace,
Secy., I. G. S. N. Co., Ld.

Calcutta;
13-2, *Strand,*
The 9th April 1860.

Bengal Printing Company, "Limited."

Notice is hereby given, that the Third Call of Rupees (25) twenty-five per Share, in this Company, is to be paid into the Agra and United Service Bank, Limited, on or before Monday, the 23rd April 1860.

By Order of the Directors,

A. G. Roussac,
Secretary.

9, Hastings Street,
The 12th March 1860.

Notice.

Mr. Hamilton G. Dunlop has been appointed Deputy Manager at Calcutta, and is authorized to sign for the Bank in that capacity.

By Order of the Directors,

M. Balfour,
Manager.

Agra & U. S. Bank, Limited,
Calcutta, 22nd March 1860.

Notice.

The Interest and Responsibility of Mr. Gustavus Huber in our Firm ceased on the 31st March last.

Mr. Francis Molzheim is this day admitted as Partner in our Firm.

Huber and Co.

Calcutta,
1st April 1860.

Notice.

Having transferred our business to Messrs. Schoene, Kilburn and Company from the 1st of March 1860, that Firm will conduct the same for the future.

All parties indebted to us are requested to make their payments to Messrs. Schoene, Kilburn and Company, who will also liquidate any claims against our Firm.

H. Ireland and Co.

Assam Company.

It is hereby notified, that the Office of Secretary and Accountant to the Assam Company will shortly become vacant by the resignation of Mr. Carter. Applications for the appointment by letter accompanied by testimonials should be addressed to the Managing Director.

By Order of the Board,

T. E. Carter,
Secretary.

Notice.

Mr. Henry Nowell Poulton is authorized to sign for our Firm per procuration.

Shand, Fairlie & Co.

Lost, Stolen or Destroyed,

The Government Promissory Note, No. 6048 of 16061 of 1854-55, of the 4 per Cent. Loan, dated 30th June, for Company's Rupees (1,000) one thousand, standing in the name of Unnoop Chund Kachra, the Proprietor, by whom it was never endorsed to any other person. Payment of the Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the Proprietor.

R. J. Meade,
Offg. Political Agent.

The 4th April 1860.

Lost or Stolen,

The first-half of a Bank of Bengal Note, No. 27950, for Rupees 50. Any one finding or hearing of the same is requested to communicate with the Printer.

Lost,

Two Halves of Bank of Bengal Notes, Nos. 13633 and 2306, of Rupees 10 and 25 respectively, which belonged to Hurrish Chunder Mookerjee of Neeschindapore Factory, the payment of which has been stopped at the Bank.

Notice.

THE Director General of the Post Office of India begs to inform all Public Officers that, with the sanction of the Government of India, he has prohibited the dispatch of Expresses on any line on which there is a Telegraph, unless the Officer sending the Express certify in writing, in the manner indicated below, that its dispatch is absolutely necessary for the Public Service.

The Certificate must be in the form of a letter to the Director General, explaining why the Express is sent, and what saving of time is expected.

H. B. RIDDELL,
Director General of Post Office in India.

CAMP LUCKNOW ;
The 28th March 1860.

Notices issued by the Post-Master General of Bengal.

No. 789.

Notice is hereby given that as Palanqueen Bearers are not at present procurable at Berhampore, Palanqueen Dâks cannot be laid through that Station from the Calcutta or any other Post Offices until further notice.

C. K. DOVE,
Post Master General of Bengal.

CALCUTTA,
The 30th March 1860.

No. 9391.

Banghy Parcels are in future not to be specially registered, as the full address and weight of all such are registered in the Post Office and receipts are granted to senders if required. The Post Office Officials have therefore been directed not to accept fees for the special registration of Banghy Parcels. Articles sent on Book Post rates are *not* registered unless a registration fee is paid; when therefore Books or Prints or other Articles of value are sent by Book Post, the senders can register them by payment of the usual fee of 4 annas.

C. K. DOVE,
Post Master General of Bengal.

CALCUTTA,
The 30th March 1860.

No. 9666.

THE Public are specially cautioned of the risk attending upon the transmission of books or other parcels by the Banghy Post during the Monsoon, or rainy months, unless they are packed so as to be waterproof. The caution specially applies to roads where the Banghy Mail is carried by footrunners, and which are often during the rains intersected by deep water-courses ; but not on the Grand Trunk Road, where wheeled Carriages are used, *viz.*, the road from Calcutta to Benares and upwards.

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA,
The 7th April 1860.

Notices issued by the Post-Master of Calcutta.

No. 4420.

The 7th April 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 26th instant, will be closed at this Office at 5 P. M. on Tuesday, the 17th idem, *viâ* Marseilles only.

Letters and Papers, for transmission *viâ* Bombay, will be received up to 6 P. M. on every day prior to the 17th; and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to Countries in Foreign Europe.

Rates of Postage.

Under	¼	Ounce	Rs.	0	6	0
„	½	„	„	0	8	0
„	¾	„	„	0	14	0
„	1	„	„	1	0	0

No. 4990.

The 30th March 1860.—Parcels exceeding forty tolas in weight for Stations named in the margin, cannot be received for despatch at this Office by Banghy, there being no Banghy Establishment on that line of road.

Kedgeree.
Contai.
Diamond Harbour.
Kookrahatty.
Hooghly Point.

No. 5034.

The 31st March 1860.—The Public are informed that the Parcel Vans, which run daily between Raneegunge and Benares, will in future convey Passengers at the under-mentioned rates. For each Passenger :—

From	Raneegunge	to	Burhee, Rupees	11	10	0
„	„	„	Sherghotty „	15	12	0
„	„	„	Dearee „	19	14	0
„	„	„	Sasseram „	20	14	6
„	„	„	Benares „	28	5	0

2. Four Passengers can be taken on the Vans daily, excepting Mondays, when eight seats may be engaged.

3. Each Passenger will be allowed to carry ten seers of baggage, but nothing in excess of that weight will be permitted.

4. The Vans will leave Raneegunge daily at 4 A. M. They are not adapted for the conveyance of Europeans.

No. 5104.

The 5th April 1860.—The following Notice is hereby given to parties holding window delivery Tickets :—

If letters are not called for at the window when the general delivery is made, they will be sent out for distribution through the Office Letter Carriers at the following delivery.

No. 4474.

The 11*th April* 1860.—The Overland Mail, *viâ* Marseilles and Southampton and the intermediate Ports, Madras, Ceylon and Aden, per P. and O. Company's Steamer *Colombo*, will be closed at this Office on Saturday, the 21st instant, at 6 P. M.

Letters, &c., for Penang, Singapore, Hong-Kong and Australia, will be forwarded *viâ* Galle by this opportunity.

	Weight.	*Viâ* Marseilles.	*Viâ* Southampton.
Postage.	¼ ounce	Rs. 0 6 0	Rs. 0 4 0
	½ "	" 0 8 0	
	¾ "	" 0 14 0	" 0 8 0
	1 "	" 1 0 0	
	2 "	" 2 0 0	" 1 0 0

No. 4494.

The 12*th April* 1860.—Notice is hereby given, that the Letters for the Overland Mail, despatched from this Office up to the 2nd and the Express Mail of the 3rd instant, were in time for the Steamer that left Bombay on the 12th idem.

No. 5182.

The 12*th April* 1860.—The Public are hereby informed that from and after the 1st of May 1860, the postage of Newspapers, Pamphlets, or other Printed Papers, not exceeding 6 Tolas, whether the same be imported or not imported, will be one anna, and one anna will be added to the above postage for every additional 6 Tolas or parts of 6 Tolas.

2. The compulsory pre-payment of postage on Newspapers, Pamphlets, or other Printed Papers will take effect from the 1st of January 1861.

No. 4518.

The 13*th April* 1860.—Notice is hereby given, that the Mails for Penang, Singapore and Hong-Kong, for transmission per Steamer *Fiery Cross*, will be closed at this Office on Friday, the 20th instant, at 6 P. M.

No. 4519.

The 13*th April* 1860.—Notice is hereby given, that the Mails for Akyab, Rangoon and Moulmein, for transmission per Steamer *Burmah*, will be closed at this Office on Thursday, the 19th instant, at 6 P. M.

PACKETS for the reception of Letters by the following Ships are open at this Office :—

Names of Vessels.	Agents.	Intended Departure.	For what Port.	Touching at	Remarks.
Steamer *Colombo* ...	P. & O. S. N. Co. ...	23rd April 1860..	Suez ...	Madras, Ceylon & Aden.	
" *Fiery Cross*...	Jardine, Skinner & Co. ..	21st " ...	Hong-Kong	Penang & Singapore.	
" *Burmah* ..	Mackinnon, Mackenzie & Co.	20th " ...	Moulmein...	Akyab & Rangoon.	

The 13*th April* 1860.

Printed and Published for the Government by Thomas Jones, *at the Office of the Bengal Secretariat, Calcutta.*

SUPPLEMENT TO

The Calcutta Gazette.

SATURDAY, APRIL 14, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Backergunge, will be put up to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 26th day of April 1860, or 15th Bysack 1267 B. S., for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th March 1860 :—

Class II.—Temporarily-settled Estate.

Former No. — Present No. 3934.—Bajeoftee Mehal, Chuck Shunnusse adjoining Pergunnah Sullimabad; recorded proprietors, Doorgapershaud Ghose, Coshinath Ghose and Oomachurn Dutt; sudder jumma from 1265 to 1267 B. S., each year Rupees 1,147-12-8, and from 1268 annually Rupees 2,632-15-0.

R. C. RAIKES,
Officiating Collector.

ZILLAH BACKERGUNGE;
Collector's Office,
The 2nd April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Behar, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 26th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class IV.—Estate to be sold for Arrears due on other Estates.

No. 2116.—Mehal Simrah, Chuck Simrah, Pergunnah Bhellawur; recorded proprietors, Mussts. Muckdoomun, Nujmooddeen, Nuseebun, Mussts. Ameerun and Wuheedun, occupants; sudder jumma 540-15-6 including Malikannah, from which the Rights and Interests of Musst. Muckdamun heiresss of Musst. Muduhun deceased, surety of Busharut Hossein, farmer of Moazah Samadhee Boozoorg, Pergunnah Tilhara, Zillah Patna, will be sold.

D. CUNLIFFE,
Collector.

BEHAR COLLECTORSHIP;
Gya,
The 2nd April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Monghyr, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 27th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class IV.—Estates to be sold for arrears due on other Estates.

One Anna, the Rights and Interests of Chundee Sing in the entire 16 annas of Mehal Tuppeh Chowthum.

No. 528.—Pergunnah Furkeyah; sudder jumma, rupees 2,044-1-7.

E. G. BIRCH,
Officiating Collector.

MONGHYR;
Collector's Office,
The 5th April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Midnapore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class I.—Permanently-settled Estates.

No. 1635.—Mehal Nugwan, Pergunnah Seepoor ; recorded proprietors, Hurreenarain Chowdry, Luckheenarain Doss Mohapattur, Rughoonauth Paharee, Chundee Churn Paharee, Kasseenath Paharee, Nittanund Doss Mohapattur and Nittanund Doss Mohapattur ; sudder jumma, rupees 2,624-12-0¾.

No. 2241.—Mehal Rampoor *alias* Rampoor and Shonpoor, 7 annas' share in Pergunnah Beercool ; recorded proprietors, Mr. John Compton Abbott, Doorga Churn Bundopadhia, Ram Churn Bundopadhia, Aunund Maee Debea, Guardian on the part of Oomesh Chunder Bundopadhia, Minor, Aymun Nissa Bibee and Aymun Nissa Bibee ; sudder jumma, rupees 5,206-9-8.

F. R. COCKERELL,
Officiating Collector.

MIDNAPORE COLLECTORATE,
The 5th April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Patna, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class II.—Temporarily-settled Estate.

No. 924.—Dearah Mahazee Mekra, Pergunnah Ghyaspore ; sudder jumma, rupees 994-2-6.

A. HOPE,
Collector.

PATNA COLLECTORATE,
The 3rd April 1860.

NOTICE is hereby given, that the under-mentioned Estates, in Zillah Bhaugulpore, will be put to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 25th April 1860, or 20th Bysakh 1267 F. S., for Arrears of Revenue :—

Class I.—Permanently-settled Estates.

No. 116.—Ghatwally Ma. Chundwary, Mouzah Kutsurrah, Mouzah Bijhurrah and lands of Turkorah, in Mouzah Rajpoor, Pergunnah Wasilah ; recorded proprietors, Teykaet Lokenarain Singh, Teykaet Megh Raj Singh, Takoor Megh Loll Singh, Kalleechurn and Mussamut Dilnoor ; sudder jumma, rupees 1,859-14-6, together with arrears of rupees 4,831-12-9, payable by instalments up to 1871-72, as per Kistbundee.

No. 128.—Ghatwally Ma. Kerwar, Pergunnah Wasilah ; recorded proprietors, Kalleepershaud and Gooman Singh ; sudder jumma, rupees 1,960-4-3, together with arrears of rupees 8,327-11-8 payable by instalment up to 1869-70, as per Kistbundee.

J. M. LOWIS,
Officiating Collector.

COLLECTOR'S OFFICE ;
Bhaugulpore,
The 4th April 1860.

NOTICE is hereby given, under Section VI. Act X. of 1859, that the under-mentioned Estates, in Zillah 24-Pergunnahs, will be put up to public and unreserved Sale, at the Collector's Office of that District, on Saturday, the 28th day of April 1860, corresponding with 17th Bysack 1267 B. S., for Arrears of Revenue or other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th March 1860. :—

Class IV.—Estates to be sold for Arrears due on other Estates.

No. 281.—Kismut Pergunnah Meddunmullo, Kismut Kundurpopore, &c. ; recorded proprietor, Soudaminee Dossee ; sudder jumma, rupees 597-14-11.

Class I.—Permanently-settled Estate.

No. 658.—Kismut Pergunnah Ballea, Turuff Sreekristopore ; recorded proprietors, Ramdhone Bose and others ; sudder jumma, including Police, rupees 1,141-12-1.

Class II.—Temporarily-settled Estate.

No. 1367.—Resumed Mehal Beel Dautbhanga ; recorded proprietors, Hurrynarain Ghose and others ; sudder jumma, rupees 1,100-2.

G. BRIGHT,
Officiating Collector.

COLLECTOR'S OFFICE ;
24-Pergunnahs,
The 10th April 1860.

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No. 31.] [691]

The Calcutta Gazette.

WEDNESDAY, APRIL 18, 1860.

Legislative Council of India.

THE 14TH APRIL 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Hon'ble the Governor General on the 9th April 1860 (communicated to the Legislative Council on the 14th idem), and is hereby promulgated for general information:—

Act No. XI. of 1860.

An Act to enforce the fulfilment of Indigo Contracts, and to provide for the appointment of a Commission of Enquiry.

Preamble.

WHEREAS it is expedient to issue a commission of enquiry into the practice of Indigo planting in Bengal and the relations between the Indigo Planter and the Ryots and holders of land in Bengal, and to make temporary provision for enforcing by summary process the execution of agreements entered into for the cultivation of Indigo plant; and better to provide for the punishment of certain unlawful acts connected with such cultivation; It is enacted as follows:—

Magistrate may on complaint, issue summons for appearance of a person who has received a cash advance and delays or neglects to fulfil his agreement.

I. If any person who has received a cash advance upon his agreement to cultivate Indigo plant during the season now current, shall wilfully delay or omit from and after the 4th day of April 1860 to cultivate according to the conditions of such agreement the whole quantity of land which he has agreed to cultivate, or otherwise to fulfil his engagement, it shall be competent to the Magistrate to entertain a complaint made to the above effect on oath by the Planter who has made the advance, or by any person on his behalf, and to summon the person complained of to appear before him in order to the investigation of the complaint preferred. If the Magistrate has reason to believe that the person complained of will not appear in obedience to the summons, he may issue a warrant for the arrest of such person.

Remedy.

II. On hearing the answer of the person complained of, and on taking such evidence as both parties may adduce, if the complaint be established to the satisfaction of the Magistrate, the Magistrate shall assess a certain sum as damages sustained by reason of the breach of the contract. If it shall appear to the Magistrate that the person who has agreed to cultivate the Indigo plant is still able to perform his contract, the Magistrate shall order him specifically to perform the same, and shall also in such case award a certain sum to be paid as damages as an alternative. In cases in which the land to be cultivated with the Indigo plant is defined by the agreement, the Magistrate may order the attachment, as a security for the amount of the damages assessed or to be assessed for the breach of the agreement, of any other crop of the defaulter that may at any time during the present season be growing on such land. If after an order for specific performance of agreement the defendant fail to perform the agreement or to pay the amount of damages ordered to be paid as an alternative, or if after an order for payment of damages the same be not immediately paid, the Magistrate may order the defendant to be imprisoned in the Civil Jail for a term not exceeding three months; and may on the motion of the complainant furthermore proceed to levy the damages assessed from the property of the defendant, in the mode provided for enforcing decrees of Court under Act VIII of 1859 *(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter.)*

Proviso.

Provided that if the amount of the said damages is paid or levied within the aforesaid term of three months, the defendant shall be released from Jail on that amount being paid or levied.

If agreement obtained by force or intimidation, complaint to be dismissed.

III. In case it shall appear to the satisfaction of the Magistrate that the agreement has been obtained by means of fraud, force, or unlawful intimidation, the complaint shall be dismissed.

IV. If any complaint preferred under this Act be dismissed for want of proof or appearance of the complainant, or for any other cause, the Magistrate may order the complainant to pay such amount for costs and compensation as he may think reasonable. In default of payment of any such amount, the same may be levied by distress and sale of the property of the person ordered to pay the same.

In what cases Magistrate may levy costs and compensation from complainant.

V. If any person from and after the 4th day of April 1860, shall by violence, threats, or otherwise, intimidate or attempt to intimidate any other person who shall have entered into any such agreement as aforesaid, with the intention of inducing such person to break the conditions thereof, he shall, on conviction before a Magistrate, be liable to a sentence of imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

Penalty for intimidation, &c.

VI. If any person shall maliciously destroy or damage, or if any person shall maliciously command, compel, or persuade any other person to destroy or damage any growing crop of Indigo, he shall, on conviction before a Magistrate, be liable to be sentenced to imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

Penalty for destroying or damaging crops.

VII. No appeal shall lie from the decision of a Magistrate under this Act.

No Appeal.

VIII. The power of a Magistrate under this Act may be exercised by any person vested with the full powers of a Magistrate, and by any Assistant Magistrate or Deputy Magistrate specially empowered on that behalf by the local Government.

Jurisdiction.

IX. A decision of a Magistrate shall be a bar to any further proceeding for the same breach of agreement. No decision under this Act shall have any force or effect in regard to anything not to be performed during the current season.

Effect of decision of Magistrate under this Act.

X. This Act shall have effect from and after the 4th day of April 1860, and shall not extend beyond the Territories subject to the Lieutenant-Governor of Bengal. And no complaint or prosecution shall be entertained under this Act, unless preferred within six months from the date aforesaid.

Duration and territorial scope of Act.

Limitation of action.

XI. All orders made or acts done before the 4th day of April 1860, which would have been lawful if the Bill "to enforce the fulfilment of Indigo Contracts" as read a second time on the 24th day of March 1860 had then become law are hereby declared to be valid. And all Magistrates and other Public Officers are hereby indemnified for any acts done before the said 4th day of April 1860, which would have been justifiable under the said Bill if the same had become law on the said 24th day of March 1860.

Certain past orders declared valid.

Indemnity.

XII. The Lieutenant-Governor of Bengal shall, as soon as conveniently may be, issue a Commission to such persons as the said Lieutenant-Governor shall think fit, for the purpose of enquiring into and reporting on the system and practice of Indigo planting in Bengal and the relations between the Indigo Planter and the Ryots and holders of land in Bengal aforesaid. The said Commissioners shall fully enquire into the matters aforesaid, and shall, as soon as they conveniently can, report to the Lieutenant-Governor the result of their enquiries, and shall in their report or reports suggest such alterations, if any, as may in their opinion be beneficially made in the law relating to the system and practice and the relations aforesaid.

Appointment of Commission of Enquiry.

XIII. In case of the death or resignation of any of the said Commissioners, or of any of them becoming unable or refusing to act, it shall be lawful for the other Commissioners or Commissioner to act alone, and all the powers by this Act given to Commissioners shall and may be exercised by the continuing Commissioners or Commissioner alone, but only until such vacancy can be filled up. It shall be lawful for the said Lieutenant-Governor from time to time, and he shall as soon as conveniently may be, without issuing a new Commission, appoint some other person or persons to act as a Commissioner or Commissioners jointly with the continuing Commissioners or Commissioner, and in such case all the powers conferred by this Act shall and may be exercised by the said newly appointed Commissioner or Commissioners jointly with the continuing Commissioner or Commissioners.

Death or resignation of any of the Commissioners.

XIV. It shall be lawful for the Commissioners aforesaid, by a summons under the hand of any one of them, to require the attendance before them, at a time and place to be mentioned in such summons, of any person or persons whomsoever, residing or being within the Lieutenant-Governorship of Bengal, whose evidence shall in the judgment of the Commissioners aforesaid be material to any of the matters of the enquiry aforesaid, and to require the person or persons so summoned to bring and produce before them all such books, papers, deeds, and writings as to them the said Commissioners shall appear necessary for arriving at the truth of the matters directed to be enquired into by the said Commissioners, all which persons shall accordingly attend before the said Commissioners, and shall produce such books, papers, deeds, and writings as shall be required of them and shall be in their custody and control or in the custody and control of any one of them according to the tenor of the summons. Provided always that no person shall be compelled to attend before the said Commissioners or to give his evidence at a greater distance than fifty miles from the place where such person shall be residing.

Attendance of witnesses.

Proviso.

XV. It shall be lawful for the Commissioners aforesaid, or one of them, to administer an oath, or in the case of persons allowed by law to make affirmation instead of taking an oath, an affirmation in such form as to them the said Commissioners shall seem fit, to all persons who shall be examined before them touching the matters to be enquired into by them as aforesaid. Provided that nothing herein contained shall render it necessary for the said Commissioners to take evidence upon oath or affirmation unless they shall think fit or expedient so to do.

Examination of witnesses on oath or affirmation.

Proviso.

XVI. If any person, upon whom any such summons shall be served by the delivery thereof to him or by the leaving thereof at his usual place of abode, being a person living within fifty miles of the place at which he shall be required to attend, without reasonable cause (to be allowed by the Commissioners aforesaid) fail to appear before them at the time and place mentioned in the summons, or shall refuse to be sworn or to make affirmation (as the case may be) or shall not make answer to such questions as shall be put to him touching the matters directed, or which may hereafter be directed, to be enquired into by the Commissioners aforesaid, or shall refuse or fail without reasonable cause (to be allowed by the Commissioners aforesaid) to produce and show to the said Commissioners any such paper, book, deed, or writing being in his possession or under his control as to the Commissioners aforesaid shall appear necessary for arriving at the truth of the matters to be enquired into by them, the Commissioners aforesaid shall have the same powers in all respects touching any such person so failing to appear or refusing to be sworn or to make affirmation, or not answering such questions as shall be put to him or refusing to produce and show any such book, paper, deed, or writing as aforesaid, as the principal Court of original Civil jurisdiction within the limits of which the said person shall be residing, may by law exercise against any person for making default of appearance, or for refusing to be sworn or to give evidence on any issue joined in any action depending in such Court.

Witnesses neglecting to attend, &c.

XVII. Whenever a summons is issued for the attendance of a witness under this Act, the Commissioners may if they think fit order such witness to receive from the Collector such travelling and other expenses as he would have been entitled to receive had he been summoned to appear and give evidence in the principal Court of original Civil jurisdiction in the District.

Expenses of witnesses.

XVIII. Every person who, upon examination upon oath or affirmation before the Commissioners aforesaid, shall wilfully give false evidence, shall be liable to the punishment of perjury.

Punishment for false evidence.

M. Wylie,

Clerk of the Council.

The following Bill, as read a second time in the Legislative Council on the 24th March 1860, is referred to in the foregoing Act:—

A Bill to enforce the fulfilment of Indigo Contracts.

Whereas it is expedient, pending a commission of enquiry into the practice of Indigo planting in Bengal, which the Executive Government purposes to appoint after the close of the present season of cultivation, to make temporary provision for enforcing by summary process the execution of agreements entered into for the cultivation of Indigo plant; and better to provide for the punishment of certain unlawful acts connected with such cultivation; It is enacted as follows:—

Preamble.

I. If any person who has received a cash advance upon his agreement to cultivate Indigo plant during the season now current, shall wilfully delay or omit from and after the 24th day of March 1860 to cultivate according to the conditions of his agreement the whole quantity of land which he has agreed to cultivate, and for the cultivation of which the cash advance was made, it shall be competent to the Magistrate to entertain a complaint made to the above effect on oath by the Planter who has made the advance, or by any person on his behalf, and to summon the person complained of to appear before him in order to the investigation of the complaint preferred. If the Magistrate has reason to believe that the person complained of will not appear in obedience to the summons, he may issue a warrant for the arrest of such person.

Magistrate may on complaint, issue summons for appearance of a person who has received a cash advance and delays or neglects to cultivate land according to agreement.

II. On hearing the answer of the person complained of, and on taking such evidence as both parties may adduce, if the complaint be established to the satisfaction of the Magistrate, the Magistrate shall assess a certain sum as damages not exceeding five times the said advance made and five times the value of any seed that may have been furnished to him for such cultivation to be paid by the defendant; and failing the immediate payment of the damages assessed, may order the defendant to be imprisoned in the Civil Jail for a term not exceeding three months; and may on the motion of the complainant furthermore proceed to levy the damages assessed from the property of the defendant, in the mode provided for enforcing decrees of Court under Act VIII of 1859 *(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter)* Provided that if the amount of the said damages is paid or levied within the aforesaid term of three months, the defendant shall be released from Jail on that amount being paid or levied.

Penalty.

Proviso.

III. If any person from and after the 24th day of March 1860 shall by violence, threats, or otherwise intimidate or attempt to intimidate any other person who shall have entered into any such agreement as aforesaid, with the intention of inducing such person to break the conditions thereof; or if any person from and after the date aforesaid shall conspire with any other

Penalty for intimidation, &c.

person or persons for the purpose of causing the breach of any such contract or contracts as aforesaid, he shall on conviction before a Magistrate be liable to a sentence of imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

Penalty for destroying or damaging crops.

IV. If any person shall maliciously destroy or damage, or if any person shall maliciously command, compel, or persuade, or shall with others maliciously conspire to command, compel, or persuade any other person to destroy or damage any growing crop of Indigo, he shall on conviction before a Magistrate be liable to be sentenced to imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

No appeal.

V. No appeal shall lie from the decision of a Magistrate under this Act.

Jurisdiction.

VI. The power of a Magistrate under this Act may be exercised by any person vested with the full powers of a Magistrate, and by any Assistant Magistrate or Deputy Magistrate specially empowered on that behalf by the local Government.

Duration of Act.

VII. This Act shall have effect from and after the 24th day of March 1860, within the Territories subject to the Lieutenant-Governor of Bengal. And no complaint or prosecution shall be entertained under this Act, unless preferred within six months from the date aforesaid.

M. Wylie,
Clerk of the Council.

THE 14TH APRIL 1860.

THE following Bill was read a second time in the Legislative Council of India on the 14th April 1860, and was referred to a Select Committee who are to report thereon after the 18th of July next :—

A Bill relating to the Emigration of Native Laborers to the British Colony of Saint Kitts.

Preamble.

WHEREAS it is expedient to render lawful the Emigration of laborers, being Native Inhabitants of British India, to the British Colony of Saint Kitts, and to extend the provisions of Act XXXI of 1855 *(relating to the Emigration of Native Laborers to the British Colonies of Saint Lucia and Grenada)* to the Emigration of Native Inhabitants of British India who may emigrate to Saint Kitts; It is enacted as follows :—

Act repealed.

I. Act XIV of 1839, in so far as it renders liable to penalties every person who shall make with any Native of India any contract for labor to be performed in the British Colony of Saint Kitts, or who shall knowingly aid or abet any Native of India in emigrating from the Ports of Calcutta, Madras, and Bombay respectively, to the said Colony, is repealed.

Act XXXI of 1855 extended.

II. All the provisions of Act XXXI of 1855 and of the Schedule thereto shall extend and apply to Native Inhabitants of the British Territories in India who shall emigrate to Saint Kitts, and that Act shall be read as if the words "or the British Colony of Saint Kitts" had been inserted therein after the words "Saint Lucia and Grenada," or "Saint Lucia or Grenada," wherever those words occur in the said Act.

Commencement of Act.

III. This Act shall take effect as to the Colony of Saint Kitts from the day when the Governor General of India in Council shall notify in the Calcutta Gazette that such Regulations have been provided and such measures taken as the Governor General in Council deems necessary for the protection of such emigrants during their residence in the said Colony of Saint Kitts and in respect of their return to India.

M. Wylie,
Clerk of the Council.

THE 14TH APRIL 1860.

THE following Bill was read a second time in the Legislative Council of India on the 14th April 1860, and was referred to a Select Committee who are to report thereon (under a suspension of the Standing Orders) within three weeks :—

A Bill for the Licensing of Arts, Trades, and Professions.

Preamble.

WHEREAS it is expedient to provide for the Licensing of Arts, Trades, and Professions in the British Territories in India, and to impose a tax on the grant of such Licenses; It is enacted as follows :—

Regulations repealed.

I. Regulation IV. 1818 of the Madras Code *(prescribing Rules for the assessment and collection of the Veesabuddy or Tax upon the profits of trade in the Provinces known by the appellation of the Ceded Districts or the Zillahs of Bellary and Cuddapah)*, and Regulation V. 1832 of the same Code *(declaratory of the liability of persons exercising certain arts, trades, and professions to the Mohturfa Tax)* are hereby repealed.

License to exercise art, trade, or profession.

II. From and after the day of every person who shall exercise any lawful art, trade, or profession, shall be required to take out such license as is by this Act directed.

Who to be deemed persons exercising an art or trade.

III. For the purposes of this Act the following shall be deemed to be persons exercising an art or trade, namely—

Every person who shall exercise any art or trade having for its object the procurement of gain to such person :

Every Company or Association or body of persons who shall exercise any art or trade as aforesaid whether constituted a Company by Act of Parliament, Royal Charter, Letters Patent, or Act of the Legislative Council of India; or constituted or regulated by deed of settlement or other instrument :

Every partnership of persons who shall exercise any art or trade for the procurement of gain to such partnership.

Grant of license.

IV. A license under this Act shall be granted by the Collector of Land Revenue of the District or place in which the person requiring such license shall exercise his art, trade, or profession, or by such other Officer as the Government shall appoint or authorize in that behalf. If the person requiring such license shall exercise his art, trade, or profession in more than one District or place, the license shall be granted by the Collector or other authorized Officer of the District or place in which the chief office or place of business of such person is situate; but if the art, trade, or profession so carried on at any one District or place be distinct from and not necessarily from its nature connected with that carried on at any other District or place by the same person, then a separate license shall be chargeable in each District or place in which such separate art, trade, or profession is so carried on.

Particulars to be specified in the license.

V. There shall be specified in every license to be granted under this Act the date of the grant thereof, the true name of the person to whom the license is granted, the sum paid for such license, and the place or places where such person shall exercise or intend to exercise his art, trade, or profession.

Commencement and expiration of license.

VI. Every license which shall be granted under this Act shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of 186 shall expire on that day; and every such license which shall be granted upon or at any time after that day shall expire on the 1st day of next after the day of the granting thereof.

Renewal of license.

VII. Every person to whom any such license shall be granted and who shall be desirous of continuing to exercise his art, trade, or profession after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding Section, and shall renew the same from year to year, so long as he shall desire to continue such art, trade, or profession.

Annual sums payable upon licenses.

VIII. Upon all licenses to be granted under this Act there shall be paid by the persons to whom such licenses are granted the several annual sums hereinafter mentioned (that is to say),

If the person shall be an artizan .	1 Re. a year.
If a petty retail dealer of Class II	2 Rs. a year.
If a retail trader of Class I or a small manufacturer for retail sale only ...	4 Rs. a year.
If a wholesale trader, banker, manufacturer for retail and wholesale, or a member of a profession ...	10 Rs. a year.

Collector how to determine the class under which a person shall be assessed.

IX. The Collector or other Officer authorized as aforesaid shall, subject to the provisions of Section of this Act, determine under what class every person to whom a license is granted shall be assessed.

List to be prepared and published.

X. On or before the day of in every year, the Collector or other Officer authorized as aforesaid shall prepare a list of the persons requiring to be licensed under this Act, which list shall state the art, trade, or profession of each of the persons therein named, the class under which he shall be assessed, and the tax payable in respect of his license, and such list shall be filed in the Office of such Collector or other Officer as aforesaid.

Penalty for not taking out a license.

XI. After the said day of if any person exercise his art, trade, or profession without having taken out a license as required by this Act, he shall be liable on conviction before a Magistrate to a penalty not exceeding ten times the amount which in the judgment of the Magistrate would have been payable by such person in respect of a license duly taken out as aforesaid.

Persons who have not taken out a license shall not recover in suits for trade debts, &c.

XII. No person required by this Act to take out a license shall be allowed to recover in any judicial suit or proceeding any money, debt, or charge claimed by him in respect of the art, trade, or profession exercised by him after the passing of this Act, unless such person shall, if required, prove to the satisfaction of the Judge or Officer presiding at the trial, that at the time when the contract was entered into he had duly obtained a license in conformity with this Act.

License to be produced on demand.

XIII. Any person required by this Act to take out a license, who shall without reasonable excuse neglect or refuse to produce and show his license when required so to do by an Officer duly empowered to make such requisition by the Collector or other Officer authorized as aforesaid, shall on conviction before a Magistrate be liable to a penalty not exceeding one hundred Rupees.

Adjudication of offences and recovery of penalties.

XIV. All offences under this Act made punishable by any penalty may be prosecuted summarily before a Magistrate or any person exercising the powers of a Magistrate. The provisions of Act XIII of 1856 relating to the adjudication of fines and penalties and the enforcing payment thereof, shall apply to penalties imposed under this Act in the Towns of Calcutta, Madras, and Bombay.

Act not to apply to ryots or agricultural menials.

XV. Nothing in this Act shall be deemed to apply to any ryot or cultivator of land or agricultural menial.

Saving of other Laws relating to licenses.

XVI. Nothing in this Act shall be construed to alter or affect the provisions of any other Law or Regulation relating to licenses.

Act not to apply to Straits' Settlement.

XVII. This Act shall not take effect or have operation within the Settlement of Prince of Wales' Island, Singapore, and Malacca.

Government empowered to make rules.

XVIII. It shall be lawful for the Governor-General of India in Council from time to time to make rules for the guidance of Officers in matters connected with the enforcement of this Act, provided such rules are not inconsistent with any of the provisions herein contained.

M. WYLIE,
Clerk of the Council.

Home Department.

No. 734.

Fort William, the 17th April 1860.

Notification.—The Hon'ble the President in Council is pleased to permit Mr. H. C. Metcalfe to resign the Civil Service from the 1st proximo.

No. 735.

The following Members of the Civil Service reported their departure for England, per Steam Ship *Simla*, which vessel was left by the Pilot at sea on the 10th instant:—

Messrs. R. Hampton,
" J. W. Sherer,
" R. M. Edwards,
and
" R. B. Chapman.

W. Grey,
Secy. to the Govt. of India.

Foreign Department.

No. 1244.

Camp Khurrur, the 7th April 1860.

Notifications.—The Governor General is pleased to grant to Major S. C. Macpherson, Politica Agent at Gwalior, leave of absence to the Presidency, preparatory to applying for leave to Europe on Medical Certificate.

No. 1237.

The Governor General is pleased to appoint Mr. H. J. MacGeorge, Extra Assistant Commissioner and Deputy Collector in the Saugor and Nerbudda Territories, to officate as an Assistant Commissioner of the 3rd Class in the Province of Nagpore.

No. 1250.

Lieutenant P. Roddy, Commanding 2nd Frontier Infantry Oudh Police, has obtained one month's privilege leave from the date he may avail himself of it.

No. 1252.

Lieutenant C. A. De Kantzow, of the 48th Native Infantry, to be Second in Command of the 3rd Corps of Mayne's Horse.

C. U. Aitchison,
Under-Secy. to the Govt. of India,
with the Govr-Genl., (for Secy.)

No. 1046.

Fort William, the 17th April 1860.

Assistant Surgeon H. R. Oswald, M. D., assumed Medical charge of the Nuggur Division, in Mysore, on the 25th March last.

W. Grey,
Offg. Secy. to the Govt. of India.

Financial Department.

No. 14.

Camp Khurrur, the 7th April 1860.

Notification.—His Excellency the Governor General directs that the designation of the appointment held by Mr. R. Temple shall be "Chief Commissioner of Currency and Chief Assistant to the Financial Member of Council for Special Service."

His Excellency is pleased to appoint Mr. W. S. Halsey to be Assistant Commissioner of Currency, and Private Secretary to the Financial Member of Council.

C. U. Aitchison,
Under-Secy. to the Govt. of India,
with the Govr.-Genl., (for Secy.)

No. 30.

Fort William, the 16th April 1860.

Notification.—Notice is hereby given that the Salaries, Pay, Batta and Allowances of the Civil, Military, and Marine Departments, for April 1860, will be payable as under :—

Military and Marine Departments on Thursday, the 10th proximo.

Civil Department on Tuesday, the 15th proximo.

By Order of the Hon'ble the President in Council,

C. Hugh Lushington,
Secy. to the Govt. of India.

Military Department.

General Orders by His Excellency the Governor General of India.

Camp Mujarie, the 3rd April 1860.

His Excellency the Governor General is pleased to sanction the under-mentioned Appointments and Transfers in the Punjab Irregular Force, as temporary arrangements, *viz.*:—

Permanent.

3rd Punjab Infantry.

Lieutenant F. J. Keen, Adjutant, 2nd Punjab Infantry, to be 2nd in Command, in room of Lieutenant J. W. Orchard, removed to another appointment.

4th Punjab Infantry.

Lieutenant J. W. McQueen, Adjutant and Officiating 2nd in Command to be 2nd in Command.

5th Punjab Infantry.

Captain M. R. Somerville, 2nd in Command, 1st Sikh Infantry, to be 2nd in Command, in room of Captain W. D. Hoste, resigned.

1st Sikh Infantry.

Captain J. P. W. Campbell, 2nd in Command, 2nd Sikh Infantry, to be Commandant, in room of Lieutenant-Colonel G. Gordon, deceased.

Lieutenant F. H. Jenkins, 57th Native Infantry, relieved from Command of 4th Punjab Infantry, by the return from Europe of Lieutenant-Colonel Wilde, to be 2nd in Command, in room of Captain Somerville, transferred to 5th Punjab Infantry.

Temporary.

1st Punjab Cavalry.

Lieutenant R. Clifford, doing Duty Officer, 2nd Punjab Cavalry, to officiate as Adjutant, in room

of Lieutenant Anderson, proceeded on Service to China.

1st Punjab Infantry.

Captain C. P. Keyes, Commandant, 6th Punjab Infantry, to officiate as Commandant, in room of Major F. W. Lambert, proceeded on Furlough.

Ensign H. R. Young, 31st Native Infantry, to officiate as doing Duty Officer, in room of Lieutenant Pitcher, Acting Adjutant, 4th Punjab Infantry

25th or Huzara Goorkah Regiment.

Major O. E. Rothney, Commandant, 4th Sikh Infantry, to officiate as Commandant, in room of Major H. T. M. Boisragon, proceeding on Furlough.

4th Sikh Infantry.

Lieutenant G. A. Williams, 2nd in Command, to officiate as Commandant, during the period Major Rothney Commands the Goorkah Battalion.

Lieutenant R. J. L. Crutchley, Her Majesty's 24th Foot, relieved from the duties of 2nd in Command, by return of Lieutenant Williams from Furlough, to act as 2nd in Command, until further orders.

Ensign A. M. Ommanney, 17th Native Infantry, to officiate as doing Duty Officer, in room of Lieutenant E. C. Codrington, transferred to the Goorkah Battalion.

Camp Bhurtolla, the 4th April 1860.

His Excellency the Governor General is pleased to make the under-mentioned appointment to the Punjab Irregular Force, *viz.*:—

3rd Sikh Infantry.

Captain J. T. Watson, 12th Native Infantry, to be 2nd in Command.

Camp Khurrur, the 7th April 1860.

With advertence to General Order by the Governor General dated the 13th January 1860, announcing the appointment of Officers to the General Staff of the Force proceeding to China, and among them that of Major H. Wilmot, 2nd Battalion Rifle Brigade to be Judge Advocate General, it is hereby notified that Major Wilmot is appointed Deputy Judge Advocate General to the Force, with the pay and allowances of that Grade.

Camp Khurrur, the 7th April 1860.

The services of Lieutenant F. H. M. Sitwell, of the 31st Regiment Native Light Infantry, are placed at the disposal of the Hon'ble the Lieutenant-Governor of the North-Western Provinces, for appointment to the Military Police.

Camp Khurrur, the 7th April 1860.

His Excellency the Governor General is pleased to make the following appointments :—

Pegu Light Infantry Battalion.

Lieutenant J. Duval, 50th Madras Native Infantry, Adjutant, to officiate as Commandant, *vice* Major Nuthall.

Lieutenant S. C. Montgomerie, 3rd Madras Light Infantry, to officiate as 2nd in Command, *vice* Captain Acton, who is in Civil employ.

Lieutenant T. Lowndes, 44th Madras Native Infantry, doing duty, to officiate as Adjutant, *vice* Lieutenant Duval.

Camp Khurrur, the 7th April 1860.

His Excellency the Governor General is pleased to make the following promotion :—

Jemadar Furreed Bux, late 15th Irregular Cavalry, to be Naib Ressaldar, from the 29th December 1859.

Camp Khurrur, the 7th April 1860.

His Excellency the Governor General is pleased to appoint Mr. Hiram Farrell, doing duty with the 2nd European Regiment of Light Cavalry, to officiate as Veterinary Surgeon at the Central Stud.

Camp Pinjore, the 9th April 1860.

Subadar Ram Sing, of the 9th Regiment Bombay Native Infantry, is admitted to the 2nd Class of the Order of British India, with the title of Bahadoor, for his faithful and energetic services to the State during the late disturbances.

Camp Pinjore, the 9th April 1860.

Jemadar Hafizoollah Khan, 17th Irregular Cavalry, is permitted to resign the Service, from the date on which this Order may reach Peshawur.

Camp Pinjore, the 9th April 1860.

His Excellency the Governor General is pleased to promote Ressaidar Shahzada Abdul Kasim, of the 3rd Sikh Irregular Cavalry, to the rank of Ressaldar, and to admit him to the 2nd Class of the Order of British India, with the title of "Bahadoor," from the 13th of February 1860, for his eminent services during the late Mutinies.

Camp Pinjore, the 9th April 1860.

The under-mentioned Native Officers of the Mooltanee Division Mounted Police are admitted to the 3rd Class of the "Order of Merit," for their services during the Mutiny, from the dates specified opposite their respective names, *viz.*:—

Jemadar Mirza Hatim Ali Beg...	6th Nov. 1857.
Jemadar Utter Sing, in the Grade of Duffadar, which rank he held at the time ...	6th Sept. 1857

Camp Pinjore, the 9th April 1860.

His Excellency the Governor General is pleased to make the following appointment :—

Pay Department.

Captain C. H. Nicholetts, of the 1st European Bengal Light Cavalry, to officiate as Deputy Paymaster in the Cawnpore Circle; relieving Captain Grimes now Officiating, who proceeds on Sick leave.

Camp Pinjore, the 9th April 1860.

With reference to General Order by the Governor General dated 16th February 1860, His Excellency the Governor General is pleased to appoint Lieutenant P. Roddy, permanently to the Peshawur Mountain Train Battery.

Simla, the 13th April 1860.

The Governor General is pleased to appoint Major T. F. Hobday, Deputy Commissary General, to officiate as Auditor of Commissariat Accounts, *vice* Major Newbolt proceeded on Sick leave to England.

R. J. H. Birch, *Major-Genl.*,
Secretary to the Govt. of India,
with the Governor-General.

Military Department.

Fort William, the 17th April 1860.

No. 403 *of* 1860.—The following Notifications, from the Foreign Department, are published in General Orders :—

No. 1192.—*Camp Burtollah, the 4th April* 1860.—The Governor General has been pleased to appoint Lieutenant E. Y. Walcott, 57th Native Infantry, to officiate as Assistant to the General Superintendent of Operations for the Suppression of Thuggee at Agra.

No. 1205.—*Camp Roopur, the 5th April* 1860.—His Excellency the Governor General has been pleased to sanction the formation of a body of Irregular Horse, for service ordinarily in Central India, but available on emergency for general service.

The Force will be designated "Mayne's Horse." Its Head-Quarters will be stationed at Goonah.

The Force will comprise three Regiments, each Regiment consisting of 578 Sabres, including Native Officers and Men of all ranks, with a Second in Command, an Adjutant, a Subaltern Officer doing duty, and a Medical Officer.

The whole will be under the orders of a Commandant, assisted by a Brigade Major.

The Commandant, who is also Assistant Political Agent at Goonah, will be under the control of the Governor General's Agent for Central India, through whom all correspondence with the Government regarding the Force will pass.

The Force is included in the Gwalior Circle of payment.

The Governor General has been pleased to make the following appointments :—

Mayne's Horse.

Captain H. O. Mayne, 6th Madras Light Cavalry, to be Commandant, and Assistant to the Governor General's Agent for Central India.

Lieutenant A. G. Mayne, 1st Bombay Lancers, to be Brigade Major.

First Corps.

Lieutenant E. R. C. Bradford, 6th Madras Light Cavalry, to be Second in Command.

Lieutenant J. J. Blair, 31st Native Infantry, to be Adjutant.

Lieutenant D. T. H. Sampson, 20th Native Infantry, to do duty.

Assistant Surgeon H. C. Brodrick to be in Medical charge.

Meer Mujud Ali, Sirdar Bahadoor, to be Ressaldar Major.

Second Corps.

Lieutenant H. E. Wood, Her Majesty's 17th Lancers, to be Second in Command.

Lieutenant C. Beadon, 1st Madras Light Cavalry, to be Adjutant.

Lieutenant E. S. R. Carnac, 1st European Light Cavalry, to do duty.

Assistant Surgeon R. Bateson to be in Medical charge.

Third Corps.

Lieutenant W. G. Morris, 1st Madras Light Cavalry, to be Adjutant.

No. 1224.—The Governor General has been pleased to sanction the formation of a body of Irregular Horse and Infantry for service in Rajpootana.

The Force will be designated the "Meena Corps," and will be officered as follows :—

1 Commandant.
1 Second in Command.
1 Adjutant.
1 Assistant Surgeon.

It will comprise two Regiments of Infantry and two Regiments of Cavalry; each Regiment of Infantry consisting of 800 Sepoys, and each Regiment of Cavalry of 320 Sowars, including Native Officers and Men of all ranks.

The following Officers have been attached to the Meena Corps at various times, from the dates specified opposite their names :—

Captain J. D. MacDonald, 39th Regiment, Bengal N. I. ...	Commandant from 20th August 1857 ...	Held also charge of Adjutant's Office from 20th August 1857 to 1st January 1858, and again from 1st November 1858 to 1st March 1859.
Lieutenant W. P. Bannerman, 10th Regiment, Bombay N. I. ...	Second in Command from 18th February 1858 to 18th April 1858.	
Lieutenant P. Barras, 29th Regiment Bombay, N. I. ...	Second in Command from 22nd April 1858 to the 1st November 1859.	
Captain M. R. Bruce, 23rd Regiment, Bombay Light Infantry ...	Second in Command from 17th April 1859 to the 26th May 1859.	

Ensign W. P. Davenport, 30th Regiment, Bombay N. I. ...	Adjutant from 1st January 1858 to the 1st November 1858.
Lieutenant C. H. Clay, 30th Regiment, Bombay N. I. . Adjutant from 1st March 1859...	Officiated as Second in Command, in addition to his duties, from 26th May 1859.
Assistant Surgeon C. Mathias ...	In Medical charge from 17th September 1857 to the 1st April 1858, and again from the 27th April 1858 to the 4th September 1858.
J. Murray, Esq., M. D., Bengal Medical Establishment ...	In Medical charge from 1st April 1858 to the 27th April 1858.
Assistant Surgeon W. Sharp, Her Majesty's 83rd Foot ...	In Medical charge from 1st June 1859 to the 30th June 1859.
Assistant Surgeon D. L. Playfair, M. D., Bengal Medical Establishment ...	In Medical charge from 9th August 1859.

No. 404 *of* 1860.—The following Notifications, from the Public Works Department, are published in General Orders :—

No. 39 —The following transfers and postings of Officers by the Lieutenant-Governor, Punjab, are confirmed :—

Captain J. Fulton, Executive Engineer, 1st Division, Baree Doab Canal. to be Executive Engineer, 2nd Division, Baree Doab Canal.

Major H. W. Gulliver, Executive Engineer, 2nd Division, Baree Doab Canal, to be transferred as Executive Engineer, 1st Division, Baree Doab Canal, and to continue to officiate as Superintendent, Baree Doab Canal.

No. 67.—*Fort William, the* 13*th April* 1860.—*—Appointment.*—Lieutenant H. R. Faber, Madras Engineers, is appointed a 2nd Class Assistant Engineer in the Hyderabad Public Works Department, and posted to the Secunderabad Division, with effect from the 28th December 1859.

No. 405 *of* 1860.—The following Notifications, from the Hon'ble the Lieutenant-Governor, Punjab Provinces, are published in General Orders :—

No. 138.—*Lahore,* 29*th March* 1860.—*Leave of Absence.*—Assistant Surgeon W. Delpratt, M. D., 3rd Punjab Cavalry, is granted leave from 20th March to 20th May, to visit Bombay, on Medical Certificate, preparatory to applying for Furlough to Europe.

No. 141.—*Lahore,* 30*th March* 1860.—Officers of the Punjab Irregular Force, who may be desirous of proceeding *viâ* Calcutta, on Furlough, on Medical Certificate, are informed that applications for preparatory leave only are to be submitted to the Punjab Government. The application for Furlough, accompanied by the prescribed " No Demand and Medical Certificates," should be forwarded, after their arrival at Calcutta, to the Deputy Adjutant General at the Presidency, for the orders of Government.

All such applications to proceed *viâ* Bombay, whether on private affairs or on Medical Certificate, should be transmitted complete in every respect to this Office; and when Furlough on private affairs is requested, the papers are to be submitted in time to admit of the Furlough appearing in Orders by the Supreme Government, prior to the date from which the applicant desires to quit Regimental Head-Quarters.

No. 142.—*Leave of Absence.*—The leave granted in Punjab Order, No. 69 of 18th February, to Captain H. Hayley, Captain of Police, Dera Ismael Khan, will have effect from the 1st April, instead of the date therein specified.

No. 406 *of* 1860.—The Right Hon'ble the Secretary of State for India has decided that all Warrant Officers, after twenty-one years' service, who are not entitled to the advantages of the grade on account of insufficient service in the Department, shall be allowed the pension of the rank next below that of Sub-Conductor, *viz.* that of Serjeant Major, being (2) two shillings and (6) sixpence per diem, or (45) forty-five pounds (12) twelve shillings and (6) sixpence per annum, provided that the last five years of service shall have been in a rank superior to that of Serjeant.

No. 407 *of* 1860.—Under instructions from the Right Hon'ble the Secretary of State for India, Sub-Conductor C. L. Harding, of the Corps of Sappers and Miners, is admitted to a pension equivalent to (2) two shillings and (6) sixpence per diem, instead of the amount assigned to him in Government General Order, No. 1231 of the 30th August 1859.

No. 408 *of* 1860.—Sub-Conductor Timothy O'Donnell, of the Army Commissariat Department, is remanded to the rank of Serjeant in the Department.

No. 409 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate :—

Captain Granville Frederick John Lewin, of the 2nd Madras European Regiment, Assistant Commissioner, Punjaub ...	For fifteen months, under the new Regulations.

No. 410 *of* 1860.—The under-mentioned Officer has reported his return from England :—

	Date of Arrival at Fort William.
Captain Alexander Gregor Forsyth, of the 3rd European Regiment ...	9th April 1860.

No. 411 *of* 1860.—The following Promotions are made :—

Corps.	Rank and Names.	To what Rank promoted.	From what date.	In whose room.
11th N. I...	Lieut. and Brevet Capt. Arthur Walshman Owen ...	Captain ...	4th April 1860	Capt. C. C. Robertson, deceased.
	Ensign William Pooley Onslow	Lieutenant ...		

No. 412 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe on Furlough, on private affairs :—

Captain Henley Thomas Bartlett, of the 21st Native Infantry, Cantonment Joint Magistrate of Peshawur ... } For six months, under the new Regulations, embarking at Bombay.

No. 413 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Artillery and Infantry, in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service, and promoted to the rank of Lieutenant and Ensign respectively, from the date assigned to them in Government General Order No. 324, of the 23rd March 1860 :—

Date of Arrival at Fort William.

Artillery.

Mr. Samuel Hunter Cowan ...
Mr. Michael Henry Saward ...
Mr. Sholto Edmonstone Pemberton ...
Mr. Robert William Smith ...
Mr. Charles Halford Thompson
Mr. Arthur Swinton ...
Mr. Henry Stephen Hutchinson ...
Mr. Robert George Swayne Marshall ...
Mr. Arthur John Chambre Rawlins ...

Infantry.

Mr. James Gawler Macleod ... } 9th April 1860.

No. 414 *of* 1860.—The under-mentioned Officers have reported their return from England :—

Date of Arrival at Fort William.

Captain and Brevet Major Richard Lloyd Thompson, 10th Native Infantry ...
Captain William Skene Row, 33rd Native Infantry, Assistant Revenue Surveyor ... } 9th April 1860.

No. 415 *of* 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service, and promoted to the rank of Ensign, leaving the dates of their Commissions for future adjustment :—

Date of Arrival at Fort William.

Infantry.

Mr. Charles Lewis Prendergast
„ Revell Eardley Wilmot.
„ Henry Lachlan Young.
„ Archibald Young Leslie. } 9th April 1860.

No. 416 *of* 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate :—

Major and Brevet Colonel Patrick Gordon, of the 11th Regiment, Native Infantry, Brigadier Commanding at Dinapore ... } For fifteen months, under the New Regulations.

No. 417 of 1860.—In conformity with Government General Order, No. 144 of 1852, the following Statement of Deposits made in the General Treasury, during the month of March 1860, on account of the Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers, and Soldiers of the Indian Military Forces of Her Majesty, is published for general information; and it is hereby notified, that claims to the Estates in question, which shall not be preferred to the Sub-Treasurer by Executors and Administrators before the conclusion of twelve months after the date of decease, cannot be attended to in this country, as the money, after that period, will be remitted to and made payable by the Secretary of State for India:—

Statement of Deposits made at the General Treasury of Fort William, on account of Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers, and Soldiers of Her Majesty's Indian Military Service, in March 1860.

Date of Deposit.	On whose Account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total Unclaimed Amount deposited.	How Disposed of. Amount paid in India.	Amount retained in India.	Amount remitted for payment in England. In Co's. Rs.	Equivalent in Sterling.	Rate of Exchange.	Remarks.
	COMMISSIONED AND WARRANT OFFICERS.														
6th	James Eldridge ...	Riding Master ...	7th Light Cavalry ...	...	15th June 1857,	——	495 4 6	...	495 4 6	* 495 4 6	...	...	...	...	Ann Eldridge, address not known. * 30th March 1860. Transferred to Deposits, Lower Orphan School, for benefit of deceased's Son, Walter Brajava Eldridge.
12th	William Stuart Beatson ...	Captain ...	1st Euro. Light Cavalry .	...	19th July 1857,	Will ...	47 0 0	...	47 0 0						
"	Robert Wilkinson Dent ...	Lieutenant ...	Ditto ...	...	27th June 1859,	Intestate . .	632 8 0	...	632 8 0						
"	James Fullerton ...	Ditto ...	16th N. I., Grenadiers ...	...	16th September 1857,	Ditto ...	220 8 0	...	220 8 0						
"	Jonathan Cope ...	Ditto ...	30th N. I. ...	...	21st March 1858,	Not known .	1044 7 2	...	1044 7 2						
"	Edward O'Hanlon McGregor	Ditto ...	41st N. I. ...	...	12th October 1857,	Ditto ...	74 13 1	...	74 13 1						
"	George Lawrence Herbert Gall ...	Brevet Major ...	5th Madras Cavalry ...	...	18th June 1857,	Testate ...	2212 0 0	...	2212 0 0	2212 0 0	...	...	...	...	30th March 1860. Remitted by Bill on Madras.
"	John Platt ...	Colonel ...	23rd N. I. ...	...	1st July 1857,	——	106 5 5	...	106 5 5						
15th	Swynfen Charles Jervis ...	Lieutenant ...	Bengal Engineers ...	...	27th June 1857,	——	482 5 9	...	482 5 9						
"	Francis Whiting ...	Captain ...	Ditto ...	...	Ditto	Testate ...	784 7 0	...	784 7 0						
"	Edmund Cadell Scott ...	Lieutenant ...	28th N. I. ...	...	10th Ditto	Not known .	257 11 2	...	257 11 2						
"	Charles Lionel Dayrell ...	Ditto ...	60th N. I. ...	...	8th October 1857,	Ditto ...	2280 15 6	...	2280 15 6	2280 15 6	...	...	...	...	29th March 1859. Remitted by Bill on Fyzabad, for payment to Legatee, Lieutenant T. Dayrell.
"	James Mackenzie ...	Lieut.-Col. and Bt.-Col....	5th European Light Cavalry	...	15th August 1859,	Intestate. ...	1906 13 3	...	1906 13 3						
"	William Henzey Oliver ...	Lieutenant ...	Bengal Engineers ...	...	14th October 1859,	Ditto ...	53 8 11	...	53 8 11						
"	Charles Henderson ...	Veterinary Surgeon ...	Stud Department ...	...	5th December 1858,	Ditto ...	3117 0 0	...	3117 0 0	...	...	...	...	...	Mother, Mrs. Henderson, 37 or 29, Clifton Road, East, St. John's Wood, London.
17th	John Matthew Bayley ...	Lieutenant ...	50th Regiment N. I. ...	...	26th November 1859,	Ditto ...	294 13 7	...	294 13 7						
"	John Peloquin Cosserat ...	Ditto ...	34th Madras N. I. ...	...	10th April 1858,	Ditto ...	72 7 6	...	72 7 6						
"	Forbes Augustus Hely ...	Veterinary Surgeon ...	7th Light Cavalry ...	...	2nd August 1857,	——	6 8 0	...	6 8 0	...	...	...	...	...	Mother, address not known.
21st	Chambre Corker ...	Ditto ...	Lahore Light Horse ...	...	7th December 1859,	Intestate ...	399 11 4	. .	399 11 4						
22nd	Philiph Rubie ...	Captain ...	Late 40th Bengal N. I. ...	...	28th January 1860,	——	971 15 8	...	971 15 8						
24th	Chambre Corker ...	Veterinary Surgeon ...	Lahore Light Horse ...	...	7th December 1859,	Intestate ...	0 6 6	...	0 6 6						
26th	Ditto ...	Ditto ...	Ditto ...	...	Ditto	Ditto ...	11 9 1	...	11 9 1						
27th	Ditto ...	Ditto ...	Ditto ...	...	Ditto	Ditto ...	141 0 0	...	141 0 0						

Date of Deposit.	On whose Account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Monies accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total Unclaimed Amount deposited.	How Disposed of. Amount paid in India.	Amount retained in India.	Amount remitted for payment in England. In Co.'s Rs.	Equivalent in Sterling.	Rate of Exchange.	Remarks.
	COMMISSIONED AND WARRANT OFFICERS.—(*Continued.*)														
27th	John Eales Caunter ...	Lieutenant ...	2nd in Command Mhairwarra Local Battalion...	...	28th December 1859,	Intestate ...	3113 3 10	...	3113 3 10						
"	John McDonogh Stokes ...	Assistant Surgeon ...	21st Regiment N. I. ...	...	12th October 1859,	Ditto ...	1329 3 8	...	1329 3 8	...	...	...	...	...	Three Sisters, Bridget, Mary, and Kate Stokes, an Uncle, Major-General J. D. Stokes, Listowel, County Kerry, Ireland.
"	John Straton Bennett ...	Captain ...	4th Euro. Regiment ...	...	25th October 1859,	Ditto ...	1024 7 3	...	1024 7 3						
30th	Alfred Fitzherbert Marshall	Extra Assistant Steward	3rd Euro. Light Cavalry .	...	6th August 1859,	Will ...	60 0 0	...	60 0 0						
	NON-COMMISSIONED OFFICERS AND SOLDIERS.														
6th	John Kennedy ...	Gunner ...	2nd Co. 5th Bn. Arty. ...	7320	21st July 1859,	Intestate ...	7 0 0	...	7 0 0	...	...	...	...	..	Brother, Patrick Kennedy, Kilmurruck, Limerick, Ireland.
"	Robert Lockart ...	Ditto ...	Ditto ...	5519	21st August 1857,	Ditto ...	7 0 0	...	7 0 0	...	...	...	...	...	Sister, Mary Lockart, 15, Old Bridge St., Ayr, Ayrshire, Scotland.
"	George Shea ...	Ditto ...	Ditto ...	1582	15th January 1858,	Ditto ...	7 0 0	...	7 0 0	} ...	...	...	...	...	Next of Kin unknown.
"	John Alexander McDonell .	Corporal ...	Ditto ...	7043	19th June 1859,	Ditto ...	7 0 0	...	7 0 0						
"	Robert Hill ...	Private ...	6th Euro. Regiment ...	387	22nd December 1859,	Ditto ...	10 0 0	...	10 0 0	...	...	...	...	...	Brother, William Hill, latest known residence, America.
"	John Bratchey ...	Ditto ...	Ditto ...	465	11th September 1859,	Ditto ...	20 5 2	...	20 5 2	} ...	...	...	...	...	Next of Kin unknown.
"	James Barnes ...	Ditto ...	Ditto ...	457	15th September 1859,	Ditto ...	15 0 5	...	15 0 5						
"	Thomas J. Geraghty ...	Serjeant ...	Bengal Artillery ...	——	1st March 1859,	Not known.	1540 10 4	...	1540 10 4						
27th	Josiah King ...	Private ...	1st Euro. Light Cavalry	1693	19th August 1859,	Ditto ...	1 6 0	...	1 6 0						
"	Patrick Carrick ...	Ditto ...	2nd Ditto ...	28	21st August 1858,	Ditto ...	24 13 0	...	24 13 0	...	...	...	...	...	Brother, Martin Carrick, late Private 2nd European Light Cavalry, Parish Doora, Town Clare, County Clare.
"	Thomas Healey ...	Ditto ...	Ditto ...	762	4th December 1859,	Ditto ...	69 4 3	...	69 4 3	...	...	...	...	...	Father, William Healey, St. Anne's, Dublin.
"	James McGuire ...	Ditto ...	Ditto ...	875	17th October 1859,	Intestate ...	26 0 9	...	26 0 9	...	...	...	...	...	Next of Kin unknown.
"	George Burns ...	Corporal and Assistant Overseer ...	Public Works Department	——	1st May 1858,	Ditto ...	14 14 5	...	14 14 5						
						Co's. Rs...	22,891 8 6	...	22,891 8 6						

FORT WILLIAM, GENERAL TREASURY,
The 31st March 1860.

J. I. HARVEY,
Sub-Treasurer.

F. D. ATKINSON, *Major,*
Offg. Secy. to the Govt. of India.

Public Works Department.

RAILWAY.—GENERAL.

No. 40.

Head-Quarters, Camp Roopur,
The 5th April 1860.

Notification.—Major A. G. Goodwyn, of Engineers, to be Under-Secretary to the Government of India in the Public Works Department, from the expiry of his present leave, or from such date as he may join the Office.

Second Captain Raoul de Bourbel, Officiating Under-Secretary in the Public Works Department, to be a Deputy Consulting Engineer in the Railway Department, from the date of Major Goodwyn's relieving him.

H. YULE, *Lieut.-Colonel,*
Secy. to the Govt. of India,
with the Governor-General.

No. 41.

GENERAL.—ESTABLISHMENTS.

Head Quarters, Camp Pinjore, the 9th April 1860.

Notification.—Lieutenant-Colonel A. Cunningham, Chief Engineer, North-Western Provinces, to be also Secretary to the Government of the North-Western Provinces, from 1st May next.

Captain C. J. Hodgson, Consulting Engineer to the Government, North-Western Provinces, in the Railway Department, to be *ex officio* Under-Secretary to the Government of the North-Western Provinces, in the Public Works Department (Railway Branch), from 1st May next.

Mr. Harry Marten to be Controller and Auditor of Accounts in the Public Works Department, North-Western Provinces, with effect from 1st instant.

For LIEUT.-COLONEL H. YULE,
A. B. SAMPSON,
Asst. Secy. to the Govt of India,
with the Govr. Genl.

Orders by the Lieutenant-Governor of Bengal.

No. 1780.

APPOINTMENTS.—*The 29th March* 1860.—Native Doctor Dilwala Sing to the charge of the Charitable Dispensary at Arrah.

Native Doctor Meer Ukbur Allee to the Medical charge of the Sub-Division of Serajgunge and of the Charitable Dispensary at that Station.

Native Doctor Sarodanauth Goohco to the charge of the Charitable Dispensary at Mymensing.

The 9th April 1860.—Messrs. J. F. Browne and S. Nation, to be Members of the Local Committee of Public Instruction at Comillah.

The 11th April 1860.—Moulavy Wajeeoollah, to be Law Officer of Beerbhoom, and to exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II. Regulation III. of 1821, in that District.

Moulavy Fyzoollah, to be Law Officer of Hooghly, and to exercise the full powers of a Magistrate in that District.

The 14th April 1860.—Major D. L. Richardson to be Professor of the English Language and Literature in the Presidency College.

Assistant Surgeon M. H. Lackersteen, M. D., in temporary Medical charge of the Depôt and Station of Raneegunge, assumed temporary charge of the Civil Jail of that Station on the 21st ultimo.

The 17th April 1860.—Mr. G. W. Battye, Officiating Salt Agent of Tumlook, to be Salt Agent and Superintendent of Salt Chowkies in that District.

Mr. G. A. C. Plowden, Officiating Salt Agent of Hidgellee, to be Salt Agent of that District.

The above appointments will take effect from the 10th instant.

LEAVE OF ABSENCE.—*The 4th April* 1860.—Mr W. F. McDonell, Settlement Officer and Officiating Magistrate of Shahabad, for six weeks, under the Financial Notification of the 14th October 1857, preparatory to proceeding on Furlough.

Baboo Doyal Chand Bysack, Sub-Assistant Surgeon of Ooterparrah, for two months and thirteen days, under Clause 2, Section V. of the Uncovenanted Absentee Rules, in extension of the leave granted to him on the 6th of January last.

The 9th April 1860.—Lieutenant R. C. Birch, Senior Assistant to the Commissioner of Chota Nagpore at Singbhoom, for one month, under the Financial Notification of the 28th April 1858, making over charge of his Office to Dr. W. H. Hayes, Assistant Commissioner, who will conduct the duties thereof during Lieutenant Birch's absence, or until further orders.

Mr. T. B. Mactier, Magistrate, Collector, and Salt Agent of Cuttack, for four weeks, under the Financial Notification of the 14th October 1857, to appear before the Standing Medical Committee at the Presidency, making over charge of his offices to his Assistant, Mr. W. Heeley.

The 10th April 1860.—Moulavy Ally Ahmed, Deputy Magistrate and Deputy Collector of Jessore, for three months, on Medical Certificate, under the Financial Notification of the 31st July 1857, in extension of the leave granted to him on the 12th December last.

NOTIFICATION.—*The 4th April* 1860.—The name of Native Doctor Aghorenath Bannerjee is struck off the list of Medical Officers in the service of Government.

The 14th April 1860.—Messrs. E. A. Samuells, J. H. Ravenshaw, and G. N. Barlow, of the Civil Service, reported their departure from India on the 10th instant, on the Steamship *Simla*.

A. R. YOUNG,
Secy. to the Govt. of Bengal.

Orders by the Lieutenant-Governor, North-Western Provinces.

ALLAHABAD, TUESDAY, APRIL 10, 1860.

JUDICIAL DEPARTMENT.

No. 530½A.

Camp Meergunge, the 12th March 1860.

Notifications.—The Notification No. 255A., dated 28th December last, appointing Dowlut Ram, Senior Sudder Ameen of Ajmere, to be Sudder Ameen of Cawnpore, is hereby cancelled.

No. 643A.

Camp Nynee Tal, the 27th March 1860.

The Notification No. 2419, dated 12th July last, which conferred temporarily the powers of a Joint Magistrate on Mr. W. Munton, Extra Deputy Collector in Nursingpore, is cancelled from this date.

No. 649A.

Lalla Shew Dyal, Sudder Ameen of Moradabad, is appointed to be Sudder Ameen of Cawnpore.

No. 659A.

The 28th March 1860.

The services of Mr. L. S. Saunders, Civil Service, Assistant in the Benares Division, are placed at the disposal of the Punjab Government.

No. 672A.

The 29th March 1860.

Captain A. S. Allen, Officiating Pension Pay-Master at Allahabad, is appointed to officiate as Cantonment Joint Magistrate of Cawnpore, during the absence, on sick leave, of Captain R R. Harris, or until further orders.

No. 676A.

Mr. R. Manderson, Joint Magistrate and Deputy Collector of Jounpore, is appointed to officiate as Superintendent of the Dehra Doon.

No. 677A.

The services of Assistant Surgeon G. F. Trimnell, Civil Surgeon of Seonee, are, at his own request, replaced at the disposal of the Government of India, Military Department, from the 4th instant, with a view to their being placed at the disposal of the Government of Madras.

No. 683A.

The services of Mr. H. J. MacGeorge, Extra Assistant Commissioner and Deputy Collector in the Saugor and Nerbudda Territories, are placed at the disposal of the Government of India in the Foreign Department, with a view to his employment in the Nagpore Commission.

REVENUE DEPARTMENT.

No. 213A.

Camp Nynee Tal, the 28th March 1860.

The leave of absence, for one year, on private affairs, which was granted to Mr. H. R. Wilson, Deputy Collector of Bareilly, in G. O. dated 18th October last, is hereby cancelled, and, in lieu of it, leave for the same period, on Medical Certificate, under Section V. of the Uncovenanted Rules is granted to that Officer, together with the usual preparatory leave to enable him to reach the Port of Embarkation; the leave will date from the 1st ultimo.

No. 222A.

The 29th March 1860.

Mr. A. Colvin is appointed to be an Assistant to the Collector of Moozuffernugger, in the Settlement Department.

GENERAL DEPARTMENT.

No. 273A.

Camp Nynee Tal, the 27th March 1860.

The following Officers are appointed Marriage Registrars, under Act V. of 1852, in the Districts, noted opposite their respective names, from the date on which they were appointed Magistrates:—

Mr. J. Vans Agnew, Officiating Magistrate and Collector of Saharunpoor.

Mr. G. H. Freeling, ditto, Boolundshuhur.

Mr. J. H. Prinsep, ditto, Allygurh.

Mr. H. G. Keene, ditto, Moozuffernugger.

Mr. J. C. Robertson, Officiating Superintendent, Dehra Dhoon.

Mr. H. M. Chase, Officiating Magistrate and Collector, Mynpoorie.

Mr. J. Strachey, Magistrate and Collector, Moradabad.

Mr. J. S. Campbell, Officiating Magistrate and Collector, Shajehanpoor

Mr. G. E. Lance, ditto, Cawnpore.

Mr. J. W. Power, ditto, Futtehpore.

Mr. M. H. Court, Magistrate and Collector, Allahabad.

Mr. J. A. Loch, Officiating Magistrate and Collector, Jounpoor.

Mr. A. R. S. Pollock, ditto, Benares.

PUBLIC WORKS DEPARTMENT.

No. 515A.

Camp Nynee Tal, the 27th March 1860.

Captain C. B. Stuart, Executive Engineer, 6th Division Grand Trunk Road, is granted two months' leave of absence, from the 2nd proximo, to enable him to visit the Presidency, preparatory to his applying for Furlough to Europe, under Medical Certificate.

No. 561A.

The 31st March 1860.

Mr. T. Login is appointed a Member of the Road and Ferry Fund Committees in the Districts of Dehra and Saharunpore.

No. 137.

PUBLIC WORKS DEPARTMENT.

The 5th April 1860.

THE *following Statement of works of public utility constructed by Individuals at their own private cost, in the Districts of the Meerut Division, during the year* 1859, *is published for general information:—*

Districts.	Names of Individuals by whom constructed.	Description of work.	Place where constructed.	Cost.	Remarks.
				Rs. A. P.	
Moozuffernugger	Ramnath, Mahajan of Kyruna, ...	Pucka Well ...	At Kyruna on the Jhunjana Road, near the Seeta Temple	200 0 0	For the benefit of the public.
Meerut ...	Dewanah, Mahajan of Mouzah Hungo Khera ...	Ditto ...	At Hungo Khera, the village site ...	200 0 0	
	Ram Sahay, Brahmin ...	Ditto ...	Near the Encamping ground at Mhow ...	200 0 0	
	Mussumat Mookhia, bhutiara ...	Ditto—Kutcha Serai ...	At Ghurmookhtesur ...	200 0 0	
	Tarachund, Buneeah ...	Pucca Dhurmsala ...	Ditto ...	600 0 0	
Boolundshuhur...	Sookhanund ...	Pucka Ghat ...	Khoorjah in the Rajbuhah ...	100 0 0	
Allygurh ...	Kaishee Lall, Khialee Ram and Basdeo, of Atrowlee ...	A Garden ...	On the road to Rainghat ...	60 0 0	
	Kishen Lall of Atrowlee ...	Ditto ...	On the road from Furruckabad to Delhie ...	25 0 0	
	Jyeram, Goldsmith of Khyr ...	A pucka Well, Dhurmsala, and a Garden...	On the road from Khoorja to Muttra ...	700 0 0	
	Purshaudee Lall, Choorooswala of Hattrass ...	A pucka Dhurmsala ...	On the road from Hattras to Muttra ...	700 0 0	

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces.

G. E. W. COUPER,
Secy. to Govt., N. W. P.

Orders by the Lieutenant-Governor, Punjab Provinces.

General Department, No 941, dated 4th April 1860.

Promotions.—Captain B. T. Reid to be Deputy Commissioner of the 1st Class. Captain J. W. Bristow to be Deputy Commissioner of the 2nd Class.

Mr. W. E. Blyth to be Deputy Commissioner of the 3rd Class.

Mr. Blyth is posted to the Kurnal District, but will continue to officiate at Jhung.

Lieutenant J. B. Parsons to be Assistant Commissioner, 1st Class.

Lieutenant C. C. Minchin to be Assistant Commissioner, 2nd Class.

The above to have effect from the date of Major R. G. Taylor's promotion to a Commissionership.

Public Works Department, No. 634, dated 4th April 1860.

Leave.—Supervisor E. Sparling, of the Barce Doab Canal, has obtained fifteen days' privilege leave, from such date as he may avail himself of the same.

General Department, No. 938, dated 4th April 1860.

Mr. J. B. Craigie, Assistant Commissioner, reported his departure from Bombay, on leave on private affairs, on the 27th March 1860, per Steamship *Ottawa*.

General Department, Nos. 927-9, dated 4th April 1860.

Appointments.—Captain O. J. McL. Farrington, Deputy Commissioner, having reported his return from Furlough, is appointed Deputy Commissioner of Umritsur.

Mr. F. H. Cooper, Deputy Commissioner of Umritsur, is appointed Deputy Commissioner of Delhie.

Mr. L. Saunders, whose services have been placed at the disposal of this Government, is appointed an Assistant Commissioner of the 3rd Class, and posted to Goojranwalla.

General Department, No. 934, dated 4th April 1860.

Assistant Surgeon R. Parker, M. D., whose services have been placed at the disposal of this Government, is appointed to the Medical charge of the Civil Station of Dhurmsalla.

Public Works Department, Nos. 641-2, dated 4th April 1860.

Lieutenant G. W. Manson has been appointed Probationary Assistant Engineer in the Punjab, subject to the confirmation of the Supreme Government.

General Department, No. 923, dated 4th April 1860.

Powers.—Lieutenant C. V. Jenkins, Assistant Commissioner at Mithunkote, is vested with the special powers of an Assistant, as a special case.

General Department, No. 941, dated 4th April 1860.

Transfers.—Mr. P. H. Egerton, Deputy Commissioner, from the Delhie to the Kangra District.

Mr. Egerton will continue to officiate as Commissioner of the Umritsur Division.

Public Works Department, No. 627, dated 3rd April 1860.

Assistant Overseer J. Porter is transferred from the Lower Sirhind to the Lahore Division.

Public Works Department, No. 937, dated 4th April 1860.

Dismissal.—The individual described below is excluded from further employ under this Government :—

Debee Dass, late Nazir of the Jhung District, by caste a Kuppoor, son of Ootum Chund, resident of Hafizabad in Goojranwalla, aged about 28 years, height 5 feet 4 inches, slight pock-marks on nose. Imprisoned for embezzlement and fraud.

General Department, No. 963, dated 7th April 1860.

Leave.—The eight weeks' preparatory leave to Dr. D. Smith, Civil Surgeon of Delhie, notified in the *Punjab Gazette* of the 28th December 1859, has been extended to the 7th February 1860.

Public Works Department, No. 657, dated 7th April.

Captain W. S. Oliphant, Executive Engineer, 3rd Class, has obtained six weeks' leave, from the date he may avail himself of the same, preparatory to applying for leave to Europe, on Medical Certificate, under the new Regulations.

Public Works Department, No. 655, dated 7th April 1860.

Notification.—With the concurrence of the Supreme Government, the Hon'ble the Lieutenant-Governor is pleased to cancel the Order No. 327, dated 21st February 1860, published in the *Punjab Gazette* of the 22nd idem, placing Captains Sandilands and Bayly, Assistant Executive Engineers of the Lahore and Peshawur Road, at the disposal of the Commander-in-Chief.

Judicial Department, No. 202, dated 7th April 1860.

Powers.—In modification of the Orders notified in the *Punjab Gazette* of the 21st December 1859, vesting with Criminal powers Officers of the Customs Department, Punjab, Mr. Chill, Deputy Collector of the Sind Saugor Line, is vested with ordinary, instead of special powers, as notified in the *Gazette* above quoted.

Erratum.—In the *Punjab Gazette* of the 31st March 1860, transferring Lieutenant McMahon, Assistant Commissioner, from the Sealkote to the Goojranwalla District, *for* Lieutenant *read* Captain McMahon.

R. H. Davies,

Secretary to Govt., Punjab.

Lahore, 3rd April 1860.

No. 2, Punjab Light Field Battery.

No. 146.—Second Captain M. M. FitzGerald is permitted, at his own request, to resign his appointment as doing Duty Officer; and his services are placed at the disposal of His Excellency the Commander-in-Chief.

LAHORE, 4TH APRIL 1860.

No. 147.—The following transfers from the Levy at Sealkote, to the Corps specified, are directed, with effect from the 1st instant :—

1st Punjab Police Battalion at Lahore.

Twenty-five Sepoys.

9th Police Battalion at Goorgaon.

Subadar Esara,
Jemadar Paul Sing,
" Mothee Sing,
" Golam Hossain,
and
46 Sepoys.

6th Police Battalion.

No. 148.—Jemadar Maun Sing is dismissed the Service, from the date of receipt to this Order at Battalion Head-Quarters.

4th Seikh Infantry.

No. 149.—Jemadar Surroop Sing is permitted to resign the Service.

No. 150.—The Lahore Division Order, dated 27th March 1860, by Major-General C. A. Windham, C. B., Commanding, placing the services of Assistant Surgeon S. C. Courtney, 3rd European Light Cavalry, at the disposal of His Honor the Lieutenant-Governor of the Punjab, for the purpose of joining the 5th Punjab Cavalry at Bunnoo, is confirmed.

3rd Regiment Punjab Cavalry.

No. 151.—*Promotions* :—

Rank and Names.	To what Rank	From what date.	In whose room.
Ressalder and Woordie Major.			
Sheo Singh ...	Ressaldar ...	1st March 1860 ...	Shere Jahan Khan, transferred to Fane's Seikh Horse.
Naib Ressaldar.			
Jafir Ally Khan	Woordie Major ...	Ditto ...	Sheo Singh, promoted.
Jemadar.			
Mahomed Selim Khan ...	Naib Ressaldar ...	Ditto ...	Jafir Ally Khan, promoted.

LAHORE, 5TH APRIL 1860.

3rd Punjab Infantry.

No. 153.—Jemadar Gundah Sing is dismissed the Service, from the date of receipt of this Order at Regimental Head-Quarters.

LAHORE, 7TH APRIL 1860.

No. 154.—The Lahore Brigade Order, dated 28th March 1860, by Major-General C. A. Windham, C. B., Commanding, authorizing the Officer in charge of the Meean Meer Government Horse Depôt, to pay the Farriers 10 Rupees a month, instead of 9 Rupees, with effect from the 17th January 1859, as they could not be obtained at the lower rate in consequence of the uncertainty of their employment, is confirmed.

No. 155.—In continuation of Punjab Order, No. 372, dated 3rd November 1859, notifying arrangements for families of European Soldiers during their transit from Mooltan, half rations authorized for all children above two years of age, until they join Regimental Head-Quarters.

No. 156.—The following Dera Ismael Khan Station Orders, dated 16th March 1860, by Major L. B. Jones, Commanding, are confirmed :—

Directing Assistant Surgeon W. Delpratt, 3rd Punjab Cavalry, to receive Medical charge of the Jail and Civil Establishments, 6th Police Battalion, Horse and Foot Levies at Dera Ismael Khan, consequent on the departure of Assistant Surgeon R. Rouse, 5th Punjab Cavalry, with his Regiment in course of relief.

Appointing Lieutenant H. S. Jarrett, Acting Adjutant, 3rd Punjab Cavalry, Station Staff Officer at Dera Ismael Khan, in room of Lieutenant W. C. B. Ryan, 5th Punjab Cavalry, proceeding with his Regiment to Bunnoo.

No. 157.—The Dera Ismael Khan Station Order, by Major L. B. Jones, Commanding, dated 21st ultimo, directing Assistant Surgeon R. Rouse, M. D., 5th Punjab Cavalry, to assume Medical charge, 3rd Punjab Cavalry, the Jail and Civil Establishments, 6th Police Battalion and Foot Levies, consequent on the departure of Assistant Surgeon W. Delpratt, M. D., on Sick leave, is confirmed.

No. 158.—Lieutenant G. W. Cockburn, of Her Majesty's 42nd Highlanders, is permitted, at his own request, to resign his appointment in the Guide Corps, and that Officer's services are re-placed at the disposal of His Excellency the Commander-in-Chief.

G. HUTCHINSON, *Major,*
Offg. Secy. to Govt., Punjab,
Military Department.

NOTICE.

THE Commissioner for the investigation of claims to Compensation, in the Punjab, for losses occasioned by the Mutiny, having closed his proceedings, Notice is hereby given that no more claims will now be received.

When the orders of the Supreme Government are received for the disbursement of money on account of such claims, due notice thereof will be given in the *Punjab Gazette* and the public Newspapers.

Claimants who have addressed the Compensation Commissioner or the Punjab Government, enquiring about their Compensation claims, are requested to consider this notice as a reply.

R. H. DAVIES,
Secretary to Govt. Punjab.

Notification.

FORT ST. GEORGE, 20th MARCH 1860.

THE Government of Madras are prepared to receive offers, through the Superintendent of Marine, for the establishment of a Line of Steamers of not less than 600 Tons gross and 150 Horse-power, or thereabout, between Madras, the Northern Ports and Rangoon, on the following conditions :—

1*st*.—That a Steamer be despatched to Rangoon two days after the arrival of the first or second Suez Steamer of the month, as may hereafter be decided, touching at Masulipatam, Cocanada and Vizagapatam, and that she return to Madras by the same route.

2*nd*.—That she carry all Mails free of expense to Government.

3*rd*.—That she shall afford the regulated space below decks for at least 100 Natives, accommodation (Cabin) for 5 Officers and 3 Warrant Officers, and stowage in the hold for 30 tons of Stores.

4*th*.—That the freight and passage money shall be according to the following scale :—

Between	Cabin Passage.	Intermediate Passage.	Children. Cabin Passage.		Deck Passage.		Freight per ton of 50 cubic feet.	Treasure.
			Above 7 and under 16 years.	Under 7.	Europeans. Children.	Natives. Half fare.		
Madras and Masulipatan ...	60	24	30 0	15 0	16 0 0	12 0 0	18	½ per cent.
Do do Coringa ...	70	28	35 0	17 8	17 5 4	12 10 8	21	Do.
Do do Vizagapatam ...	80	32	40 0	20 0	18 10 8	14 0 0	24	Do.
Do do Rangoon ...	150	60	75 0	37 8	26 10 8	20 0 0	45	Do.
Masulipatam and Coringa ...	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.
Do do Vizagapatam	40	16	20 0	10 0	9 5 4	6 10 8	18	Do.
Do do Rangoon ...	135	54	67 8	34 0	24 0 0	18 0 0	40	Do.
Coringa and Vizagapatam ...	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.
Do do Rangoon ...	120	48	60 0	30 0	21 5 4	16 0 0	35	Do.
Vizagapatam and Rangoon ...	105	42	52 8	26 0	18 10 8	14 0 0	30	Do.

5*th*.—That each Cabin Passenger be permitted to carry 3 Cwts. baggage, and each Deck Passenger 40 lbs., exclusive of their Arms and Knapsacks; and that extra space be allowed for the men's provisions, which will be supplied by the Commissariat.

6*th*.—That the Commander be held responsible for the custody and issue of the provisions in the mode adopted on board Government Transports or other Vessels carrying Troops; and

7*th*.—That in the event of the Steamer failing to keep to her time of departure from Madras the subsidy and guarantee shall not be claimable, and that in all cases the subsidy shall not be payable until the Vessel has accomplished her voyage out and home.

2. The Government will guarantee freight and passage money to the extent of (7,500) seven thousand and five hundred Rupees on each full trip from Madras and back.

3. Cabin Passengers are to be provided with a liberal table, including liquors.

4. Intermediate passage is intended for Warrant Officers who are entitled to a plain, substantial mess, without liquor.

5. Deck Passengers will be fed by the Government, but the Commander will be required to take charge of, issue and cook their food.

6. Parties tendering should state full particulars of the Vessel or Vessels they would propose to employ, more especially as to age, tonnage, horse-power and 'tween-deck accommodation for Troops; and the subsidy required should be stated for the voyage from Madras and back.

7. No penalties will be stipulated for in the event of failure.

8. Tenders should be addressed to the Superintendent of Marine, Madras, and despatched so as to arrive not later than the 31st July next.

By Order,

T. PYCROFT, *Chief Secretary.*

Opium Notification.

NOTICE is hereby given, that the Fifth Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 7th May 1860, at 11 A. M., and will comprize 1,780 Chests, *viz.* :—

Behar Opium	1,270
Benares ditto	510
Total Chests...	1,780

2. The general Conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 12th and 22nd May 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 12th May 1860, and no Treasury Receipts in full payment of lots will be accepted after 4 P. M. of Tuesday, the 22nd May 1860.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below.

5. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 11th June 1860 ...	1270	510	1780
Ditto " 9th July " ...	1270	510	1780
Ditto " 6th August " ...	1270	510	1780
Ditto " 10th Sept. " ...	1270	510	1780
Ditto " 8th October " ...	1270	510	1780
Ditto " 5th Nov. " ...	1270	510	1780
Ditto Wednesday, 5th Dec. " ...	1275	509	1784
	8895	3569	12464

By Order of the Board of Revenue,

E. H. LUSHINGTON,
Junior Secretary.

FORT WILLIAM,
The 29th March 1860.

Notification.

IT is hereby notified that the Superintendent of Port Blair in the Andamans has been authorized to issue Bills of Exchange for *bonâ fide* public purposes on Public Treasuries generally, and for private purposes, under the rules in force, on the Sub-Treasurers at Calcutta and Madras.

E. DRUMMOND,
Acctt. Genl. to the Govt. of India.

FORT WILLIAM ;
Acctt. General's Office,
Durbar and Revenue Department,
The 9th April 1860.

Notification.

THE Civil Auditor, North-Western Provinces, has the honor to repeat his annual call to all Disbursing Officers in charge of Civil Establishments, and to Commandants of Military Police Battalions in the North-Western Provinces, for the submission (as soon after the 1st May next, as practicable, *with the April Abstract*) of their regular Annual Detailed Statement, containing the names and *full* particulars of the whole of the Establishment; and to observe that, with reference to the Orders of Government, dated 15th October 1842, published in the *Agra Government Gazette* of the 15th November 1842, the audit of their Abstracts for April next will be withheld until the receipt of the required Returns.

2. To facilitate check, it is particularly requested that the Abstract for April be sub-divided into distinct headings, so that each description of Office, with its total, shall correspond with the details given in the Statement of Establishment for the 1st May, agreeably to the form furnished.

3. It is also requested that the three separate Lists prescribed for all Uncovenanted Civil Servants (Europeans and East Indians) and Natives, (in the last the names of only those holding appointments of trust and responsibility should be inserted) employed on their Establishments, be furnished for 1st May 1860, without delay.

J. EEDE,
Offg. Civil Auditor.

CIVIL AUDITOR'S OFFICE, N. W. P. ;
Allahabad, the 3rd April 1860.

NOTICE is hereby given, that the Import Out-pass system will be modified from the 1st of May next, on and after which date all Imported Goods, with the exception of Free and such dutiable Goods which may be especially exempted, must be landed at the Custom House Wharf, and passed through the Custom House.

C. CHAPMAN,
Collector of Customs.

CUSTOM HOUSE ;
Calcutta,
The 3rd April 1860.

Notice.

UNDER Act XX. of 1856, I hereby give notice that the Assessment Registers of Burranugore, Ooltadanga, Sealda, Intally, Ballygunge, Bhowanipore, Allipore, and Kidderpore (being Grand Divisions I., II., III., IV., V., VI., VII. and VIII. of the Suburbs of Calcutta) having been duly revised for the year 1860, under Section XVI., the prescribed Notifications, under Section XVIII. of the Act, have on this date been affixed at conspicuous places in the Divisions, and also at the Police Thannahs Kallyghaut, Kidderpore, Intally and Chitpore; all persons dissatisfied with the said Assessment, or who may dispute their occupation of property or liability to be assessed, are hereby warned that they may appeal to the Magistrate on unstamped paper, but that under Section XX. of the Act no such appeal can be received after the expiration of one month from this date.

Appellants should send with their appeal the Tax Bills for last Quarter paid by them. As the Assessment has only been revised, the taxes paid by individuals last year have not been materially altered. The gentlemen who composed the Punchayets last year have been appointed for this year also, with the following exceptions:—

GRAND DIVISION I.

Baboo Ramchunder Banerjee, in the place of Baboo Prossono Banerjee; Baboo Petumber Gangooly, in the place of Baboo Ramcomul Banerjee.

GRAND DIVISION II.

Baboo Modoosoodun Chatterjee, in the place of Baboo Bolanath Mitter; Baboo Bipinbeharee Soor, in the place of Sreenarain Bose.

GRAND DIVISION III.

J. A. Fink, Esq., in the place of C. K. Mandy, Esq.; Baboo Nobocoomar Chatterjee, in the place of Baboo Rajendronath Banerjee.

GRAND DIVISION V.

A. Bremner, Esq., in the place of W. Johnstone, Esq.

W. HEYSHAM,
Deputy Magistrate.

ALLIPORE;
Suburban Tax Office,
The 18th March 1860.

Notice of the Municipal Commissioners.

NOTICE is hereby given, that the Municipal Commissioners for the Town of Calcutta have this day attached their signatures to the Assessment Books for the year 1860, in accordance with the provisions of Section X. of Act XXV. of 1856.

By Order of the Board of Municipal Commissioners,

ROBERT TURNBULL,
Secy. to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS;
3, *Chowringhee Road,*
Calcutta, 4th April 1860.

Notice.

NOTICE is hereby given, that the improvements in the Channel of the Bansputtee Khall, which connects the Damoodah River at Moisrakah with the Hooghly River at Ooloobarriah, will be completed on the 30th April 1860, when the Dams will be removed and the Channel be opened for Navigation, during high Tides and Floods, between the Damoodah and Hooghly Rivers, and that a Public Auction will be held at Ooloobarriah, in the Dawk Bungalow, at Noon on the 25th April 1860, by the Executive Engineer of the Burdwan Division, for the sale of the Toll Collections to the highest bidder, who will have to deposit 500 Rupees, and to make that sum up to one-fourth of the amount of the Farm before the 1st May 1860, when the agreement will be signed and completed.

The Toll Collections are to be made according to the subscribed Schedule approved of by Government, and the period of the lease will extend from the 1st May to the 30th November 1860, both days inclusive.

For further particulars apply to W. Smith, Esquire, Executive Engineer of the Division at Burdwan, or to Serjeant J. Keane, Assistant Overseer at Moisrakah.

Schedule of Rates at which Tolls will be levied at the Bansputtee Channel.

All Boats to pay (8) eight annas per 100 mds.
,, Empty (4) four annas per 100 mds.
,, Rafts (1) one anna per each Timber.
,, Floats (2) two annas per 100 Bamboos.
,, Passenger Boats (2) two annas per Oar.
,, Empty Passenger Boats (1) one anna each.

W. SMITH, C. E.,
Executive Engineer, Burdwan Division.

BURDWAN,
The 11th April 1860.

Notice.

REQUIRED, a Treasurer for the Collectorate of Zillah Nowgong, Assam. Salary 65 Rupees per mensem. Security will be required to the extent of 10,000 Rupees in cash, or Landed Property valued at 5 Rupees per Poorah. Application, with Certificates of character and qualifications, to be submitted to the Collector of Nowgong, Assam.

E. P. LLOYD,
Offg. Collector.

ASSAM COLLECTORSHIP;
Zillah Nowgong,
The 23rd February 1860.

Notice.

ANY person claiming to be a Creditor of the late William Hemmings the younger, who died in the month of May 1839, and who was a son and Residuary Legatee of William Hemmings, late a Major in the East India Company's Service, are requested forthwith to communicate either personally or by letter with the undersigned, and furnish him with a statement of the nature and particulars of their claims.

R. F. STACK,
Offg. Solr. to Govt.

Memorandum.

LIST of Contracts concluded in the Presidency Division, Commissariat Department, from 1st May 1860 to 30th April 1861.

		No.			
Bread, in Cantonment	...	12			per Rupee
on Command	...	8			do.
		Rs.	As.	P.	
Vegetables	...	0	0	7¼	per lb.
Earthen Water Vessels.					
		Rs.	As.	P.	
Large Jars	...	0	6	6	each.
Small ditto	...	0	4	0	„
Ghurrahs	...	0	1	0	„
Sorahees	...	0	0	6	„
Naunds, large	...	0	6	0	„
Ditto, small	...	0	3	0	„
All other small Earthen Vessels	...	0	0	9	„
Lime Stone	...	0	15	0	per md.
Open Cargo Boats, 1st class		8	8	0	each.
Covered do. do.		6	0	0	„
Ditto do. 2nd class		4	8	0	„
Butter	...	0	6	9	per lb.
Tinning.					
Copper Boilers, large, with covers	...	0	3	9	each.
Ditto ditto, medium	...	0	3	9	„
Copper Boilers, small, with covers	...	0	2	6	„
Camp Kettles	...	0	3	9	„
Frying Pans	...	0	1	0	„
Ladles	...	0	0	6	„
Saucepans	...	0	0	6	„
Spoons and Small Utensils		0	5	6	per corge.
Bhurs	...	2	10	0	each.
Pansways	...	0	12	0	„
		No.			
Fowls	...	5½			per Rupee
Chickens	...	6			„
Oil.					
		Rs.	A.	P.	
Cocoanut Oil	...	14	0	0	per maund.
Castor Oil	...	11	0	0	„
Mustard Oil	...	12	12	0	„
Salt, 1st sort	...	0	1	5½	per lb.
Do., 2nd do.	...	0	1	3	„
Bazar Medicines.					
Alum	...	0	0	6	„
Almonds	...	0	0	1	„
Arrowroot	...	0	2	9	„
Assafœtida	...	0	0	6	„
Bottles, empty Pints	...	0	15	0	per dozen
Ditto, ditto Quarts	...	1	2	0	„
Bazar Phials	...	0	1	7	per dozen.
Baskets	...	0	0	3	each.
Bel fruit	...	0	1	0	„
Camphor (unrefined)	...	0	5	3	per lb.
Cardamoms	...	0	12	0	„
Cloves	...	0	0	1	„
Cinnamon	...	0	3	6	„
Coriander seeds	...	0	0	1	„
Carraway „	...	0	0	9	„
Cheretta	...	0	1	9	„
Cotton	...	0	3	6	„
Cubebs	...	0	10	0	„
Camel Trunks	...	36	0	0	per pair.
„ „ with Partitions	...	40	0	0	„
Cloth for Dressing	...	0	5	3	per yard.
„ for Bandages	...	0	3	0	„
Candle, Wax	...	0	11	0	per lb.
„ Tallow	...	0	3	0	„
Charcoal	...	1	2	0	per maund.
Chunam	...	0	6	6	„
Flour for Poultices	...	0	0	8	per lb.
Flannel, Europe	...	1	2	0	per yard.
„ Country	...	0	6	0	„
Ginger, Green	...	0	0	7	per lb.
„ Dried	...	0	0	9	„
Gundoberoza	...	0	0	1	„
Green Silk, for eye-shades		0	15	0	per yard.
Honey	...	0	1	0	per lb.
Kuth (Kuringa)	...	0	0	10	„
„ (Catechur)	...	0	0	10	„
Linseed Oil	...	0	3	5	„
Linseed	...	0	1	0	„
„ Meal	...	0	1	6	„
Lime Juice	...	0	4	0	„
Leeches	...	4	4	0	per 100.
Locks and Keys	...	0	7	0	each.
Mustard Seed, Country	...	0	0	7	per lb.
„ „ Europe	...	0	14	0	„
„ Oil	...	0	2	6	„
Nails, Large	...	0	3	9	per 100.
„ Small	...	0	3	9	„
Naunds	...	0	6	0	each.
Oil for Lamps	...	0	2	3	per lb.
„ Cocoanut	...	14	0	0	per maund.
Pots and Pans, Earthen	...	0	0	9	each.
Pepper, Black	...	0	2	6	per lb.
Plaintain Leaves	...	0	0	6	per dozen.
Pettarahs, Wooden	...	3	8	0	per each.
„ Tin	...	3	6	0	„
Rosin	...	0	1	6	per lb.
Rasoul	...	0	1	0	„
Rose Water, Quarts	...	0	8	0	per bottle.
Sugar, Soft	...	0	2	4	per lb.
Soap, Country	...	0	2	0	„
Suet, Mutton	...	0	2	6	„
Sago	...	0	2	0	„
Soap, Bar, Europe	...	0	4	0	„
Soap, Europe Cakes	...	0	2	0	per cake.
Tape, Narrow	...	0	1	0	per yard.
„ Broad	...	0	1	9	„
Twine, Country	...	0	0	6	per lb.
„ Europe	...	0	6	0	„
Tow, Country	...	0	0	6	„
Turpentine, Quarts	...	0	10	0	per bottle.
Vinegar, Europe	...	0	4	0	per lb.
„ Country	...	0	3	0	„
Wax, White	...	0	9	0	„
„ Yellow	...	0	8	0	„
„ Cloth	...	0	4	0	per yard.

From 1st February 1860 to 31st January 1861.

Elephant Gear.					
		Rs.	As.	P.	
Guddies, complete	...	4	2	0	each.
Guddalahs	...	9	8	0	„
Hides	...	3	0	0	„
Dholls, with Ropes	...	2	6	0	„
Bags	...	0	4	0	„
Towahs	...	1	6	0	„
Ropes, per set of 12 Seers		1	6	0	„
Iron Fetters	...	11	0	0	per md.
Bullock Gear.					
Jhools	...	2	1	0	each.
Suffrahs	...	0	8	6	„
Hand Rubbers	...	0	3	0	„
Curry Combs	...	0	3	6	„
Nose Ropes	...	0	0	6	„
Bridles	...	0	1	0	„

W. B. Thomson,
Commissary General.

Memorandum.

LIST of Contracts concluded in the Gwalior Division, Commissariat Department, from 1st May 1860 to 30th April 1861.

	Rs.	As.	P.	
Lime Juice ...	6	0	0	per dozen.
Bread at Station ...	9	7	9	p. 100 l. of 1 lb. ea.
„ on Command...	12	8	3	do. do.
Kujawahs ...	5	0	0	each.

W. B. THOMSON,
Commissary General.

Memorandum.

LIST of Contracts concluded in the Futteghur Division of the Commissariat Department, from 1st February 1860 to 31st January 1861.

BEDDING.

	Rs.	A.	P.	
Quilts ...	3	4	0	each.
Sheets ...	1	4	0	„
Blankets ...	1	15	0	„
Sutrinjees ...	1	7	0	„

W. B. THOMSON,
Commissary General.

Memorandum.

LIST of Contracts concluded in the Lucknow Division, Commissariat Department, for the period specified.

Mess Tables ...	260	@ 25	Rs. each
Small Tables ...	545	„ 18	„ „
Bedside Tables ...	101	„ 5	„ „
Forms with Backs ...	286	„ 14	„ „
Ditto without ditto ...	344	„ 10	rs. 8as. ea.
Towel Racks ...	88	„ 1	Rs. each
Book Cases ...	2	„ 80	„ „
Strong Tables ...	17	„ 27	„ „
Urine Stands ...	144	„ 8	„ „

W. B. THOMSON,
Commissary General.

Memorandum.

LIST of Contracts concluded in the Dacca Division, Commissariat Department, from 1st May 1860 to 30th April 1861.

Vegetables at Station... 16 lbs. 14 oz. per Rupee.
on Command... 13½ „ „

Quick Lime at Station... 13 annas 6 pie per Maund.
on Command 15 „ „

From 1st May 1860 to 31st January 1861.

Sugar at Station ... 6¾ lbs. per Rupee.
on Command ... 6 „ „

HOSPITAL CLOTHING.

	Rs.	As.	P.	
Shirts, Linen ...	1	1	0	each.
Sheets „ ...	1	4	0	„
Gowns, Double ...	2	14	0	„
„ Single ...	2	3	0	„
Caps, Linen ...	1	4	0	per dozen.
„ Flannel ...	0	6	0	each.
Banians „ ...	2	4	0	„
Long Drawers, Linen ...	1	0	0	„
„ Flannel ...	2	10	0	„
Socks, Linen ...	6	8	0	per dozen.
„ Woollen ...	9	8	0	„
Slippers ...	0	11	0	per pair.
Pillow Cases ...	0	4	0	each.
Bolsters ...	0	5	0	„
Tape ...	0	2	0	per yard.

HOSPITAL BEDDING.

	Rs.	As.	P.	
Mattress ...	4	4	0	each.
Pillows large ...	1	0	0	„
„ small ...	0	8	0	„
Sheets ...	1	4	0	„
Blankets, lined with Chintz ...	3	0	0	„
Sutrinjees ...	3	2	0	„

Table Rice at Station... 22¾ lbs. per Rupee.
„ on Command 17 „ 6 oz. „

W. B. THOMSON,
Commissary General.

Nuddea Rivers.

BI-WEEKLY Water Report, shewing the least Depth of Water in the Bhaugiruttee River, from 9th to 13th April 1860.

NAMES OF PLACES, &c.	Least Depth of Water. Ft.	In.	Remarks.
Above its Entrance in Ganges ...	5	6	The Ganges at the Entrance of the Bhangiruttee is lower just now than it has been for some years at this season.
On the Entrance Bar...	2	9	
From thence to Jungypore, 13½ Miles ...	1	9*	There is no Head in the Main River to give such a stream into the Bhangiruttee as could be usefully worked.
From Jungypore to Berhampore, 46 Miles...	2	3	
From Berhampore to Cutwa, 50 Miles ...	2	6	The Jellinghee and Lower Matabangah are closed. The Upper Matabangah is open.
And from Cutwa to Nuddea, 46 Miles ...	2	6	

Height of water on Gauge at Berhampore on the 13th April 1860, minus 5 inches.

T. N. ARMSTRONG, *C. E.*,
Supdt., Nuddea Rivers.

CAMP BERHAMPORE,
The 14th April 1860.

* At Geriah Shoal, caused by sand dirfts.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindaree Right of Government to the several Khas Mehals situated in the district of Burdwan and mentioned in the Statement hereto annexed will be put up to sale, under orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Burdwan Collectorate, on the 24th April 1860, corresponding with the Bengalee date 13th Bysack 1267. The purchaser of such Mehal will be subject to the conditions laid down below.

CONDITIONS OF SALE.

1st.—Estates to be sold to the highest bidders above the upset price.

2nd.—The sale to be subject to existing cases and to the right conferred by the settlement proceedings and laws in force and purchasers to be bound to respect the rights of resident cultivators who have signed the jummabundee made by the Revenue authorities.

3rd.—When the amount of purchase money does not exceed Rs. 100 the whole amount to be paid down at once.

4th.—When the amount of purchase money exceeds 100 Rs. a deposit to be at once made of Rs. 25 per cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the sale, reckoning the day of sale as one.

5th.—The right of Government to all minerals to be reserved.

C. P. HOBHOUSE,
Collector.

BURDWAN COLLECTORATE,
The February 1860.

No.	Towjee No.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
		1ST CLASS.				
1	2402	Aima Xurnopoor Ph. Chumpanughuree ...	0 0 0	1 0 0	1 4 0	
25	2475	Roypoor Ph. Azmulshahee	4 15 0	0 8 0	1 4 3	
29	3559	Kourdihee Ph. Sherghur ...	7 0 0	1 5 0	1 12 0	
30	3551	Ditto ditto ...	0 2 12	0 8 3	0 11 0	
31	3552	Ditto ditto ...	0 2 0	0 6 0	0 8 0	
34	4543	Dahooka Ph. Sherghur ...	3 16 0	0 12 0	1 6 0	
36	2450	Habushpoor Ph. Havily ...	5 2 0	1 1 5	1 8 10	
48	2566	Shairpoor Ph. Seelampoor .	3 4 0	0 9 8	0 12 10	
50	3564	Sookrah Ph. Sharghur ...	0 5 6	0 14 6	1 5 6	
51	3704	Kourdihee Ph. ditto ...	12 8 0	1 8 6	1 14 7	
52	3706	Ditto ditto ...	3 15 0	0 12 9	0 15 0	
53	3708	Ditto ditto ...	3 7 0	0 12 1	1 4 1	
54	184	Chur Sukteepoor Ph. Pulasee	220 2 12	163 9 8	163 9 8	
61	3228	Shamook Ph. Azmutshahee	2 16 8	0 8 0	0 8 0	
71	4710	Kullampoor Ph. ditto ...	4 0 13	1 2 4	1 14 7	
72	5121	Baloon Ph. ditto ...	6 12 6	0 3 6	0 6 9	
78	3128	Roypoor Ph. Sherghur ...	10 1 7	1 3 3	1 11 4	
83	3290	Mehadebpoor Ph. Gopebhoom ...	31 18 14	1 2 0	1 14 0	
84	3385	Kourdihee Ph. Sherghur...	2 12 3	1 4 4	1 15 4	
85	4812	Shamutpoor Ph. Monohurshahee ...	0 16 2	0 8 0	0 8 10	
		2ND CLASS.				
2	2401	Aima Raiepoor Ph. Monohurshahee ...	30 10 0	12 6 11	15 8 8	
3	4130	Dhamas Ph. Ranihate ...	2 18 2	7 0 0	7 0 0	
4	4725	Kootee Sonaroondee Ph. Monohurshahee ...	0 15 0	15 2 2	7 5 4	
6	3914	Sreerampoor Ph. Azmutsahi	10 14 2	5 11 2	7 1 11	
7	4252	Gopalpoor Ph. ditto ...	14 18 6	5 10 3	5 8 4	

No.	Towjee No.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
8	2403	Aima Hatia Danga Ph. Monohursahi ...	80 9 6	42 8 8	60 12 3	
9	5249	Boshuntopoor Ph. ditto ...	38 2 3	13 12 8	17 3 10	
10	2797	Muddondanga included in Bussuntpoor Ph. ditto...	97 19 6	33 14 3	39 14 1	
11	3591	Furriadpoor Ph. Sherghur..	40 15 12	8 7 3	11 4 4	
16	4253	Mooragatcha ...	1 19 10	1 3 2	1 9 5	
17	4977	Edrakpoor Ph. Jauhirabad	44 3 11	10 1 0	12 9 3	
18	3131	Chuck Donal Ph. Sherghur	3 4 0	0 13 2	1 10 5	
20	3553	Ookrah Ph. ditto ...	0 10 0	1 0 0	1 0 0	
21	5035	Bizpoor Ph. Sherghur ...	2 14 8	1 4 0	1 9 0	
22	4990	Aukulpoor Ph. ditto ...	2 3 5	1 0 0	1 5 9	
24	3968	Ramkistopoor Ph. Dhaia...	2 8 0	3 4 0	3 11 6	
26	4976	Joggeshur Dihee Ph. ditto	19 14 0	1 1 8	1 6 1	
28	3960	Khandra Ph. Sherghur ...	11 6 0	3 13 0	4 3 10	
32	4727	Rukhitpoor Ph. Senpaharee	0 11 8	3 1 0	6 2 0	
35	4281	Geedram Ph. Arsha ...	9 10 5½	3 12 2	6 13 4	
37	2781	Oosmanpoor Ph. Ranihatee	1 6 1	4 2 8	6 15 2	
38	4283	Cossypoor Ph. Muzuffur Shahee ...	4 3 11	3 6 2	4 3 3	
39	5034	Kotalghose Ph. Azmutshahee ...	2 6 10	1 8 9	2 9 5	
40	5723	Secalee Ph. Havellee ...	92 1 0	35 10 9	47 7 3	
41	4254	Umbika Ph. Umbika ...	0 11 0	0 11 3	1 2 10	
42	4330	Koygong Ph. Monohursahi	4 12 14	2 1 8	3 8 0	
43	4329	Ditto ditto ...	19 6 0¾	6 12 7	9 0 9	
44	4119	Bhatrah Ph. Ranihatee ...	0 13 3	1 2 3	1 14 5	
45	4282	Gidram Ph. Arsha ...	2 8 0	1 8 5	2 12 4	
46	4328	Mazeepookra Ph. Shairghur	6 12 15	1 2 7	1 10 7	
47	4327	Aukulpoor Ph. ditto ...	4 12 13	2 8 5	4 3 4	
55	4996	Koy Chur Ph. Deia ...	0 12 4	0 10 5	1 0 6	
56	3327	Chur Baliarra Alias Belleoher Ph. Monohurshahee .	23 4 0	31 3 9	34 11 3	
57	4726	Benilee Ph. Sherghur ...	10 16 14	3 8 5	5 14 0	
58	2954	Jamsoulee Ph. Sherghur...	28 2 10	12 0 0	20 0 0	
59	3225	Shamook Ph. Azmutshahi.	13 11 5	5 8 0	8 13 11	
60	4129	Khandra Ph. Govindpoor Ph. Shenpaharee ...	83 17 7	20 3 9	34 11 8	
62	3231	Shamook Ph. Amutshahee	7 7 6	2 8 0	3 8 6	
63	2785	Amdadpoor Ph. Rgnihatee	3 17 8	1 1 6	1 11 1	
64	4412	Gidram Ph. Arsha ...	11 6 0	2 4 0	3 0 0	
65	4460	Gungapoor Ph. Ookhra ...	80 6 6	35 11 1	44 9 10	
66	2964	Chuck Noada Ph. Azmutshahee ...	6 13 9	1 8 0	2 8 2	
67	3252	Sheebrambatee included in Koolgatchee Ph. Indranee	1 3 9	0 8 0	0 9 7	
70	4678	Geedram Ph. Arsha ...	68 18 10	20 6 4	34 0 0	
73	4722	Rukhitpoor Ph. Saenpaharee	50 10 9	6 3 3	8 4 4	
74	3969	Goalla Dosspoor Ph. ditto	53 3 4	29 4 3	43 14 0	
75	4720	Shurushuttegunge ...	24 11 2	9 8 3	15 13 9	
76	2610	Amlajole Ph. ditto ...	41 10 9	8 8 8	11 6 2	
77	4232	Umbika Ph. Umbika ...	4 4 12	0 12 8	1 9 4	
79	2941	Khosihat Ph. Indranee ...	2 17 6	1 8 6	1 14 7	
80	2844	Alma Bijoor Ph. Ranihatee	1 10 12	0 13 7	1 8 7	
81	1951	Mourgram Ph. Monohursahi ...	4 0 1	4 8 1	6 0 1	
82	250	Chur Mahata Ph. Pulasee	35 15 9	31 1 3	34 8 6	
86	2375	Julkur Bhaudar Da Ph. Umbika ...	0 0 0	125 0 0	137 8 0	
87	2940	Ghosehaut Ph. Indrance...	12 6 0	8 7 10	9 15 10	
91	28 Chakera Regr. ...	Sharungpoor Ph. Havilee	15 11 5	5 0 0	6 15 0	
92	29 Ditto ...	Burooah Ph. Salsrika ...	4 0 0	1 11 0	2 4 0	
93	30 Ditto ...	Kunddurpopoor Ph. Sahabad ...	2 10 8	2 8 11	2 8 11	

Uncovenanted Service Family Pension Fund.

Widows' Fund.

Amount at Credit of the Reserve Fund, according to Mr. Finlaison's valuation, as at 1st May 1859	Rupees	1,62,051	0	0
Amount of Interest on Rupees 1,62,051 for one year, at 6 per Cent. per annmu	,,	9,723	0	0
Probable Amount at Credit of the Interest Account on 30th April 1860...	,,	1,721	9	0
Estimated Net Divisible Sum for the year 1860-61, which will admit of a Dividend of 16 per Cent. in the Monthly Subscriptions of 298 qualified Subscribers who shall have completed five years' consecutive payments on or before the 30th April 1860	Total Co.'s Rupees...	11,444	9	0

Children's Fund.

Amount at Credit of the Reserve Fund, according to Mr. Finlaison's valuation, as at 1st May 1859	Rupees	1,30,246	0	0
Amount of Interest on Rupees 1,30,246 for one year at 6 per Cent. per annum	,,	7,814	12	0
Probable Amount at Credit of the Interest Account on 30th April 1860...	,,	484	8	6
	Total Co.'s Rupees...	8,299	4	6
Against this will have to be debited, to make up the deficit in the payments of three Subscribers whose Subscriptions are less than the rates laid down in the new Table of Rates, as per Proposition 3 of Circular, dated 15th December 1852...	Rupees	148	14	0
Estimated Net Divisible Sum for 1860-61, which will admit of a Dividend of 24 per Cent in the Monthly Subscriptions of 298 qualified Subscribers who shall have completed five years' consecutive payments on or before the 30th April 1860 ...	Rupees	8,150	6	6

Published by Order of the Directors,

Geo. W. Kellner,
Accountant and Collector.

R. C. Tulloh,
Secretary.

Fund Office,
The 14th April 1860.

Sheriff's Sale; Calcutta, 14th April 1860.

Notice is hereby given, that on Thursday, the third day of May next, precisely at the hour of 12 o'Clock at noon, the Sheriff of Calcutta will put up to public sale at the lower verandah of the Court House, near the Entrance into the Sheriff's Office, by Virtue of a Writ of *Fieri Facias* in his hands against the Effects of Beernursing Seal.

The Right, Title and Interest of the said Beernursing Seal, of, in, and to the following landed property, *viz.* :—

1. An upper-roomed brick-built dwelling-house, No. 1, with a piece of land thereunto belonging, containing by estimation eight cottahs more or less, situate, lying and being at Gobinchund Dhur's Street in Amratollah in the Town of Calcutta.

2. Also an upper-roomed brick-built dwelling-house, No. 3, with a piece of land thereunto belonging, containing by estimation five cottahs more or less, situate, lying and being at the same place.

3. Also an upper-roomed brick-built dwelling-house, Nos. 50-51, with a piece of land thereunto belonging, containing by estimation four cottahs more or less, situate, lying and being at Sindooreaputty in the Town of Calcutta.

4. Also an upper-roomed brick-built dwelling-house, No. 14, with a piece of land thereunto belonging, containing by estimation three cottahs more or less, situate, lying and being at Soorteebaggan in the Town of Calcutta.

5. And also a lower roomed brick-built house in broken state, two Tanks and several Trees growing thereon, containing by estimation four biggahs more or less, situate, lying and being at Soorah in the Zillah of the Twenty-four Pergunnahs.

The Conditions of Sale and further particulars may be had by applying at the Sheriff's Office.

Geo. Brown
Sheriff.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Richard Broodberry, an Insolvent.

In the matter of Bollychund Day, an Insolvent.

In the matter of Callachund Chunder, an Insolvent.

In the matter of Frederick Alexander Cornelius Schonerstedt, an Insolvent.

On Saturday, the 14th day of April instant, it was ordered that the hearing of these several matters do stand adjourned until Saturday, the 2nd day of June next, and that the order made in these matters for the *ad interim* protection of the said Insolvents from arrest be enlarged to the said 2nd day of June next, and that the said Insolvents do then respectively attend to be examined by the said Court.

In the matter of Doorgapersaud Goolzareemull, an Insolvent.

In the matter of Nundaloll Doss, an Insolvent.

On Saturday, the 14th day of April instant, it was ordered that the hearing of these several matters do stand adjourned until Saturday, the 2nd day of June next, and that the said Insolvents do then respectively attend to be examined by the said Court.

Thomas, *Attorney.*

Goodall, *Attorney.*

In the matter of Alfred Huntly Earl, heretofore Chief Officer of the late East India Company's Pilot Vessel *Saugor*, and afterwards Chief Officer of HerMajesty's Bengal Steamer *Nemesis*, and now out of employ, an Insolvent.

On Saturday, the 14th day of April instant, it was ordered that the hearing of this matter do stand adjourned until Saturday, the 5th day of May next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 5th day of May next, and that the said Insolvent do then attend to be examined by the said Court.

Downing, *Attorney.*

In the matter of Edwin Arthur Wall, an Insolvent.

On Saturday, the 14th day of April instant, it was ordered that the petition of the said Insolvent seeking the benefit of the Act XI. Vic. cap. XXI. be dismissed.

Insolvent in person.

In the matter of Madubram Coormee, of Patheoriaghatta in Calcutta, Broker, an Insolvent.

On Saturday, the 14th day of April instant, it was ordered that the hearing of this matter do stand adjourned until Saturday, the 5th day of May next, and that the *ad interim* protection order for the protection of the said Insolvent from arrest do take effect from the date hereof in respect of the debts and liabilities mentioned in the Schedule of the said Insolvent filed in this Court, which protection shall continue in force until the 5th day of May next, and that the said Insolvent do then attend to be examined by the said Court.

Orr, *Attorney.*

In the matter of Shamachurn Ghose, of Simlah in Calcutta, formerly Banian to the late Firms of Langlois and Co., Kennedy and Co., and Griffith, Curtis and Co., an Insolvent.

On Saturday, the 14th day of April instant, it was ordered that the hearing of this matter do stand adjourned until Saturday, the 28th day of April instant, and that the said Insolvent have leave to amend his Schedule filed in this matter, by striking out the sum of Co's Rs. 5,235-14-3 opposite the name of Creditor No. 2, and inserting in lieu thereof the sum of Co.'s Rs. 7,736-13-3, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 28th day of April instant.

Goodall, *Attorney.*

In the matter of Charles Henry Marks, lately residing at No. 8, Garden Reach, in the Suburbs of Calcutta, but now residing at No. 27, Garden Reach aforesaid, and late carrying on business at No. 1, Mangoe Lane, in Calcutta, as a Ship and Freight Broker, an Insolvent.

Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI., was filed in the Office of the Chief Clerk on the 13th day of April instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Owen and Sanderson, *Attorneys.*

Chief Clerk's Office, the 17th April 1860.

The Calcutta Steam Tug Association, "Limited."

In accordance with the Resolution passed at the last Half-yearly General Meeting, a Special General Meeting of Shareholders will be held at the Office of the Secretaries on Thursday, 26th instant, at noon, "to consider the general position of the Association."

By Order of the Directors,

GORDON, STUART & Co.,
Secys., Cal. S. T. Assn. Ld.

Bengal Printing Company, "Limited."

NOTICE is hereby given, that the THIRD CALL of Rupees (25) twenty-five per Share, in this Company, is to be paid into the AGRA AND UNITED SERVICE BANK, LIMITED, on or before Monday, the 23rd April 1860.

By Order of the Directors,

A. G. ROUSSAC,
Secretary.

9, HASTINGS STREET,
The 12th March 1860.

Assam Company.

IT is hereby notified, that the Office of Secretary and Accountant to the Assam Company will shortly become vacant by the resignation of Mr. Carter. Applications for the appointment by letter accompanied by testimonials should be addressed to the Managing Director.

By Order of the Board,

T. E. CARTER,
Secretary.

Notice.

HAVING transferred our business to Messrs. Schoene, Kilburn and Company from the 1st of March 1860, that Firm will conduct the same for the future.

All parties indebted to us are requested to make their payments to Messrs. Schoene, Kilburn and Company, who will also liquidate any claims against our Firm.

H. IRELAND AND CO.

Lost, Stolen or Destroyed,

THE Government Promissory Note, No. 6048 of 16061 of 1854-55, of the 4 per Cent. Loan, dated 30th June, for Company's Rupees (1,000) one thousand, standing in the name of Unnoop Chund Kachra, the Proprietor, by whom it was never endorsed to any other person. Payment of the Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the Proprietor.

R. J. MEADE,
Offg. Political Agent.

The 4th April 1860.

Lost, Stolen, or Destroyed,

THE under-mentioned Government Promissory Note, standing in the name of Fatma Begum, the Proprietress, by whom it was never endorsed to any person. Payment of the Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the Proprietress :—

No. 37487 for Rupees 7,000 of 1854-55.

FATMA BEGUM.

LUCKNOW,
The 11th April 1860.

Lost, Stolen, or Destroyed,

FROM the late Cawnpore Magazine during the Mutiny of 1857. The following Government Promissory Note, of the four per Cent. Loan, which was deposited as Security by Ishreepershaud, Government Harness Contractor.

No. 8473 of 2128 of four per Cent. Loan of 1835-36, for Rupees 1000.

Last endorsed to the late Nicholas Rielly, Assistant Commissary, Ordnance Department, in charge of Cawnpore Harness Depôt. Payment of the above Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of duplicate Note in favor of the Deputy Commissary of Ordnance, now in charge of the Harness Depôt.

J. STEWART, *Lieut.*,
Deputy Commissary of Ordnance.

CAWNPORE ;
H. & S. D. Office,
The 12th April 1860.

Lost,

THE Right-hand Halves of Bank of Bengal Notes, No. 08515C for Rupees 50, and No. 02044B for Rupees 25, payment of which has been stopped at the Bank of Bengal.

Lost,

THE Second Half of a Bank of Bengal Note, No. 04137C for Rupees 50, the payment of which has been stopped at the Bank.

Lost,

Second-half of Bank of Bengal Note, No. 13595C (coloured) for Rupees 50.

Notices issued by the Post-Master General of Bengal.

No. 9666.

THE Public are specially cautioned of the risk attending upon the transmission of books or other parcels by the Banghy Post during the Monsoon, or rainy months, unless they are packed so as to be waterproof. The caution specially applies to roads where the Banghy Mail is carried by foot-runners, and which are often during the rains intersected by deep water-courses ; but not on the Grand Trunk Road, where wheeled Carriages are used, *viz.*, the road from Calcutta to Benares and upwards.

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA,
The 7th April 1860.

No. 845.

NOTICE is hereby given that, under orders of the Director-General of the Post Office in India, any person leaving his Horses, Palankeens, or Servants, in the compound of a Dâk Bungalow, must pay a rent of eight annas a day in advance for each Horse, or Servant, or Palankeen. If not paid in advance, the Cattle, Servants, or Palankeens, must be turned out.

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA,
The 16th April 1860.

Notices issued by the Post-Master of Calcutta.

No. 5182.

The 12th April 1860.—The Public are hereby informed that from and after the 1st of May 1860, the postage of Newspapers, Pamphlets, or other Printed Papers, not exceeding 6 Tolas, whether the same be imported or not imported, will be one anna, and one anna will be added to the above postage for every additional 6 Tolas or parts of 6 Tolas.

2. The compulsory pre-payment of postage on Newspapers, Pamphlets, or other Printed Papers, will take effect from the 1st of January 1861.

No. 4474.

The 11*th April* 1860.—The Overland Mail, *vid* Marseilles and Southampton and the intermediate Ports, Madras, Ceylon and Aden, per P. and O. Company's Steamer *Colombo*, will be closed at this Office on Saturday, the 21st instant, at 6 P. M.

Letters, &c., for Penang, Singapore, Hong-Kong and Australia, will be forwarded *vid* Galle by this opportunity.

	Weight.	*Vid* Marseilles.	*Vid* Southampton.
Postage.	¼ ounce	Rs. 0 6 0	Rs. 0 4 0
	½ "	" 0 8 0	
	¾ "	" 0 14 0	" 0 8 0
	1 "	" 1 0 0	
	2 "	" 2 0 0	" 1 0 0

No. 4518.

The 13*th April* 1860.—Notice is hereby given, that the Mails for Penang, Singapore and Hong-Kong, for transmission per Steamer *Fiery Cross*, will be closed at this Office on Friday, the 20th instant, at 6 P. M.

No. 4519.

The 13*th April* 1860.—Notice is hereby given, that the Mails for Akyab, Rangoon and Moulmein, for transmission per Steamer *Burmah*, will be closed at this Office on Thursday, the 19th instant, at 6 P. M.

No. 5264.

The 17*th April* 1860.—The public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Wednesday, the 18th instant, and letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send letters up to one Ounce in weight, and the Express Postage must be paid in cash at the window, at one Rupee for every ¼ quarter of an Ounce, in addition to the Steamer Postage paid by Stamps.

It is hereby notified that, unless marked for particular Ships, all letters received at the General Post Office; between Monday the 9*th April* 1860 *and Sunday the* 15*th April* 1860, *both dates inclusive, were despatched by the under-mentioned Vessels, which sailed from Calcutta on dates specified :—*

Letters received on dates from and to	By what Ship despatched.	Bound to	REMARKS.
9th April 1860 ..	Ship *Deane* ..	Cape of Good Hope	Left Town on the 10th April 1860.
9th to 10th " " ..	" *Shaw Allum* ...	Mauritius ..	Left Town on the 11th April 1860.

The 17*th April* 1860.

Printed and Published for the Government by THOMAS JONES, *at the Office of the Bengal Secretariat, Calcutta.*

SUPPLEMENT TO

The Calcutta Gazette.

WEDNESDAY, APRIL 18, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Backergunge, will be put up to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 26th day of April 1860, or 15th Bysack 1267 B. S., for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th March 1860 :—

Class II.—Temporarily-settled Estate.

Former No. — Present No. 3934.—Bajeoftee Mehal, Chuck Shunnusse adjoining Pergunnah Sullimabad; recorded proprietors, Doorgapershaud Ghose, Coshinath Ghose and Oomachurn Dutt; sudder jumma from 1265 to 1267 B. S., each year Rupees 1,147-12-8, and from 1268 annually Rupees 2,632-15-0.

R. C. RAIKES,
Officiating Collector.

ZILLAH BACKERGUNGE;
Collector's Office,
The 2nd April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Behar, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 26th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class IV.—Estate to be sold for Arrears due on other Estates.

No. 2116.—Mehal Simrah, Chuck Simrah, Pergunnah Bhellawur; recorded proprietors, Mussts. Muckdoomun, Nujmooddeen, Nuseebun, Mussts. Ameerun and Wuheedun, occupants; sudder jumma 540-15-6 including Malikannah, from which the Rights and Interests of Musst. Muckdamun heiresss of Musst. Muduhun deceased, surety of Busharut Hossein, farmer of Mouzah Samadhee Boozoorg, Pergunnah Tilhara, Zillah Patna, will be sold.

D. CUNLIFFE,
Collector.

BEHAR COLLECTORSHIP;
Gya,
The 2nd April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Monghyr, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 27th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class IV.—Estates to be sold for arrears due on other Estates.

One Anna, the Rights and Interests of Chundee Sing in the entire 16 annas of Mehal Tuppeh Chowthum.

No. 528.—Pergunnah Furkeyah; sudder jumma, rupees 2,044-1-7.

E. G. BIRCH,
Officiating Collector.

MONGHYR;
Collector's Office,
The 5th April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Midnapore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class I.—Permanently-settled Estates.

No. 1635.—Mehal Nugwan, Pergunnah Seepoor ; recorded proprietors, Hurreenarain Chowdry, Luckheenarain Doss Mohapattur, Rughoonauth Paharee, Chundee Churn Paharee, Kasseenath Paharee, Nittanund Doss Mohapattur and Nittanund Doss Mohapattur ; sudder jumma, rupees 2,624-12-0¾.

No. 2241.—Mehal Rampoor *alias* Rampoor and Shonpoor, 7 annas' share in Pergunnah Beercool ; recorded proprietors, Mr. John Compton Abbott, Doorga Churn Bundopadhia, Ram Churn Bundopadhia, Aunund Maee Debea, Guardian on the part of Oomesh Chunder Bundopadhia, Minor, Aymun Nissa Bibee and Aymun Nissa Bibee ; sudder jumma, rupees 5,206-9-8.

F. R. Cockerell,
Officiating Collector.

Midnapore Collectorate,
The 5th April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Patna, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class II.—Temporarily-settled Estate.

No. 924.—Dearah Mahazee Mekra, Pergunnah Ghyaspore ; sudder jumma, rupees 994-2-6.

A. Hope,
Collector.

Patna Collectorate,
The 3rd April 1860.

NOTICE is hereby given, that the under-mentioned Estates, in Zillah Bhaugulpore, will be put to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 25th April 1860, or 20th Bysakh 1267 F. S., for Arrears of Revenue :—

Class I.—Permanently-settled Estates.

No. 116.—Ghatwally Ma. Chundwary, Mouzah Kutsukrah, Mouzah Bijhurrah and lands of Turkorah, in Mouzah Rajpoor, Pergunnah Wasilah ; recorded proprietors, Teykaet Lokenarain Singh, Teykaet Megh Raj Singh, Takoor Megh Loll Singh, Kalleechurn and Mussamut Dilnoor ; sudder jumma, rupees 1,859-14-6, together with arrears of rupees 4,831-12-9, payable by instalments up to 1871-72, as per Kistbundee.

No. 128.—Ghatwally Ma. Kerwar, Pergunnah Wasilah ; recorded proprietors, Kalleepershaud and Gooman Singh ; sudder jumma, rupees 1,960-4-3, together with arrears of rupees 8,327-11-8 payable by instalment up to 1869-70, as per Kistbundee.

J. M. Lowis,
Officiating Collector.

Collector's Office ;
Bhaugulpore,
The 4th April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah 24-Pergunnahs, will be put up to public and unreserved Sale, at the Collector's Office of that District, on Saturday, the 28th day of April 1860, corresponding with 17th Bysack 1267 B. S., for Arrears of Revenue or other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th March 1860. :—

Class IV.—Estates to be sold for Arrears due on other Estates.

No. 281.—Kismut Pergunnah Meddunmullo, Kismut Kundurpopore, &c. ; recorded proprietor, Soudaminee Dossee ; sudder jumma, rupees 597-14-11.

Class I.—Permanently-settled Estate.

No. 658.—Kismut Pergunnah Ballea, Turuff Sreekristopore ; recorded proprietors, Ramdhone Bose and others ; sudder jumma, including Police, rupees 1,141-12-1.

Class II.—Temporarily-settled Estate.

No. 1367.—Resumed Mehal Beel Dautbhanga ; recorded proprietors, Hurrynarain Ghose and others ; sudder jumma, rupees 1,100-2.

G. Bright,
Officiating Collector.

Collector's Office ;
24-Pergunnahs,
The 10th April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Shahabad, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 5th day of May 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class II.—Temporarily-settled Estate.

No. 296.—Erazee Rampoor Ghoghur, Pergunnah Barregaon ; sudder jumma, rupees 1,268-113-3.

A. A. SWINTON,
Collector.

SHAHABAD COLLECTORATE,
The 7th April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Sylhet, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 7th day of May 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 18th day of January 1860 :—

Class I.—Permanently-settled Estate.

No. 40,981.—Talook Chytun Chand, Pergunnah Chytun Nuger ; recorded proprietor, Ray Radagobind Sing ; sudder jumma, Co.'s rupees 992-10-3.

GEORGE G. BALFOUR,
Officiating Collector.

ZILLAH SYLHET,
The 7th April 1860.

PRINTED BY THOMAS JONES, AT THE BENGAL SECRETRIAAT OFFICE.

No. 32.] [719]

The Calcutta Gazette.

SATURDAY, APRIL 21, 1860.

Legislative Council of India.

THE 14TH APRIL 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Hon'ble the Governor General on the 9th April 1860 (communicated to the Legislative Council on the 14th idem), and is hereby promulgated for general information :—

ACT. No. XI OF 1860.

An Act to enforce the fulfilment of Indigo Contracts, and to provide for the appointment of a Commission of Enquiry.

Preamble.

WHEREAS it is expedient to issue a commission of enquiry into the practice of Indigo planting in Bengal and the relations between the Indigo Planter and the Ryots and holders of land in Bengal, and to make temporary provision for enforcing by summary process the execution of agreements entered into for the cultivation of Indigo plant; and better to provide for the punishment of certain unlawful acts connected with such cultivation; It is enacted as follows:—

Magistrate may on complaint, issue summons for appearance of a person who has received a cash advance and delays or neglects to fulfil his agreement.

I. If any person who has received a cash advance upon his agreement to cultivate Indigo plant during the season now current, shall wilfully delay or omit from and after the 4th day of April 1860 to cultivate according to the conditions of such agreement the whole quantity of land which he has agreed to cultivate, or otherwise to fulfil his engagement, it shall be competent to the Magistrate to entertain a complaint made to the above effect on oath by the Planter who has made the advance, or by any person on his behalf, and to summon the person complained of to appear before him in order to the investigation of the complaint preferred. If the Magistrate has reason to believe that the person complained of will not appear in obedience to the summons, he may issue a warrant for the arrest of such person.

Remedy.

II. On hearing the answer of the person complained of, and on taking such evidence as both parties may adduce, if the complaint be established to the satisfaction of the Magistrate, the Magistrate shall assess a certain sum as damages sustained by reason of the breach of the contract. If it shall appear to the Magistrate that the person who has agreed to cultivate the Indigo plant is still able to perform his contract, the Magistrate shall order him specifically to perform the same, and shall also in such case award a certain sum to be paid as damages as an alternative. In cases in which the land to be cultivated with the Indigo plant is defined by the agreement, the Magistrate may order the attachment, as a security for the amount of the damages assessed or to be assessed for the breach of the agreement, of any other crop of the defaulter that may at any time during the present season be growing on such land. If after an order for specific performance of agreement the defendant fail to perform the agreement or to pay the amount of damages ordered to be paid as an alternative, or if after an order for payment of damages the same be not immediately paid, the Magistrate may order the defendant to be imprisoned in the Civil Jail for a term not exceeding three months; and may on the motion of the complainant furthermore proceed to levy the damages assessed from the property of the defendant, in the mode provided for enforcing decrees of Court under Act VIII of 1859 *(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter.)*

Proviso.

Provided that if the amount of the said damages is paid or levied within the aforesaid term of three months, the defendant shall be released from Jail on that amount being paid or levied.

If agreement obtained by force or intimidation, complaint to be dismissed.

III. In case it shall appear to the satisfaction of the Magistrate that the agreement has been obtained by means of fraud, force, or unlawful intimidation, the complaint shall be dismissed.

IV. If any complaint preferred under this Act be dismissed for want of proof or appearance of the complainant, or for any other cause, the Magistrate may order the complainant to pay such amount for costs and compensation as he may think reasonable. In default of payment of any such amount, the same may be levied by distress and sale of the property of the person ordered to pay the same.

In what cases Magistrate may levy costs and compensation from complainant.

V. If any person from and after the 4th day of April 1860, shall by violence, threats, or otherwise, intimidate or attempt to intimidate any other person who shall have entered into any such agreement as aforesaid, with the intention of inducing such person to break the conditions thereof, he shall, on conviction before a Magistrate, be liable to a sentence of imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

Penalty for intimidation, &c.

VI. If any person shall maliciously destroy or damage, or if any person shall maliciously command, compel, or persuade any other person to destroy or damage any growing crop of Indigo, he shall, on conviction before a Magistrate, be liable to be sentenced to imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

Penalty for destroying or damaging crops.

VII. No appeal shall lie from the decision of a Magistrate under this Act.

No Appeal.

VIII. The power of a Magistrate under this Act may be exercised by any person vested with the full powers of a Magistrate, and by any Assistant Magistrate or Deputy Magistrate specially empowered on that behalf by the local Government.

Jurisdiction.

IX. A decision of a Magistrate shall be a bar to any further proceeding for the same breach of agreement. No decision under this Act shall have any force or effect in regard to anything not to be performed during the current season.

Effect of decision of Magistrate under this Act.

X. This Act shall have effect from and after the 4th day of April 1860, and shall not extend beyond the Territories subject to the Lieutenant-Governor of Bengal. And no complaint or prosecution shall be entertained under this Act, unless preferred within six months from the date aforesaid.

Duration and territorial scope of Act.

Limitation of action.

XI. All orders made or acts done before the 4th day of April 1860, which would have been lawful if the Bill "to enforce the fulfilment of Indigo Contracts" as read a second time on the 24th day of March 1860 had then become law are hereby declared to be valid. And all Magistrates and other Public Officers are hereby indemnified for any acts done before the said 4th day of April 1860, which would have been justifiable under the said Bill if the same had become law on the said 24th day of March 1860.

Certain past orders declared valid.

Indemnity.

XII. The Lieutenant-Governor of Bengal shall, as soon as conveniently may be, issue a Commission to such persons as the said Lieutenant-Governor shall think fit, for the purpose of enquiring into and reporting on the system and practice of Indigo planting in Bengal and the relations between the Indigo Planter and the Ryots and holders of land in Bengal aforesaid. The said Commissioners shall fully enquire into the matters aforesaid, and shall, as soon as they conveniently can, report to the Lieutenant-Governor the result of their enquiries, and shall in their report or reports suggest such alterations, if any, as may in their opinion be beneficially made in the law relating to the system and practice and the relations aforesaid.

Appointment of Commission of Enquiry.

XIII. In case of the death or resignation of any of the said Commissioners, or of any of them becoming unable or refusing to act, it shall be lawful for the other Commissioners or Commissioner to act alone, and all the powers by this Act given to Commissioners shall and may be exercised by the continuing Commissioners or Commissioner alone, but only until such vacancy can be filled up. It shall be lawful for the said Lieutenant-Governor from time to time, and he shall as soon as conveniently may be, without issuing a new Commission, appoint some other person or persons to act as a Commissioner or Commissioners jointly with the continuing Commissioners or Commissioner, and in such case all the powers conferred by this Act shall and may be exercised by the said newly appointed Commissioner or Commissioners jointly with the continuing Commissioner or Commissioners.

Death or resignation of any of the Commissioners.

XIV. It shall be lawful for the Commissioners aforesaid, by a summons under the hand of any one of them, to require the attendance before them, at a time and place to be mentioned in such summons, of any person or persons whomsoever, residing or being within the Lieutenant-Governorship of Bengal, whose evidence shall in the judgment of the Commissioners aforesaid be material to any of the matters of the enquiry aforesaid, and to require the person or persons so summoned to bring and produce before them all such books, papers, deeds, and writings as to them the said Commissioners shall appear necessary for arriving at the truth of the matters directed to be enquired into by the said Commissioners, all which persons shall accordingly attend before the said Commissioners, and shall produce such books, papers, deeds, and writings as shall be required of them and shall be in their custody and control or in the custody and control of any one of them according to the tenor of the summons. Provided always that no person shall be compelled to attend before the said Commissioners or to give his evidence at a greater distance than fifty miles from the place where such person shall be residing.

Attendance of witnesses.

Proviso.

XV. It shall be lawful for the Commissioners aforesaid, or one of them, to administer an oath, or in the case of persons allowed by law to make affirmation instead of taking an oath, an affirmation in such form as to them the said Commissioners shall seem fit, to all persons who shall be examined before them touching the matters to be enquired into by them as aforesaid. Provided that nothing herein contained shall render it necessary for the said Commissioners to take evidence upon oath or affirmation unless they shall think fit or expedient so to do.

Examination of witnesses on oath or affirmation.

Proviso.

XVI. If any person, upon whom any such summons shall be served by the delivery thereof to him or by the leaving thereof at his usual place of abode, being a person living within fifty miles of the place at which he shall be required to attend, without reasonable cause (to be allowed by the Commissioners aforesaid) fail to appear before them at the time and place mentioned in the summons, or shall refuse to be sworn or to make affirmation (as the case may be) or shall not make answer to such questions as shall be put to him touching the matters directed, or which may hereafter be directed, to be enquired into by the Commissioners aforesaid, or shall refuse or fail without reasonable cause (to be allowed by the Commissioners aforesaid) to produce and show to the said Commissioners any such paper, book, deed, or writing being in his possession or under his control as to the Commissioners aforesaid shall appear necessary for arriving at the truth of the matters to be enquired into by them, the Commissioners aforesaid shall have the same powers in all respects touching any such person so failing to appear or refusing to be sworn or to make affirmation, or not answering such questions as shall be put to him or refusing to produce and show any such book, paper, deed, or writing as aforesaid, as the principal Court of original Civil jurisdiction within the limits of which the said person shall be residing, may by law exercise against any person for making default of appearance, or for refusing to be sworn or to give evidence on any issue joined in any action depending in such Court.

Witnesses neglecting to attend, &c.

XVII. Whenever a summons is issued for the attendance of a witness under this Act, the Commissioners may if they think fit order such witness to receive from the Collector such travelling and other expenses as he would have been entitled to receive had he been summoned to appear and give evidence in the principal Court of original Civil jurisdiction in the District.

Expenses of witnesses.

XVIII. Every person who, upon examination upon oath or affirmation before the Commissioners aforesaid, shall wilfully give false evidence, shall be liable to the punishment of perjury.

Punishment for false evidence.

M. Wylie,

Clerk of the Council.

The following Bill, as read a second time in the Legislative Council on the 24th March 1860, is referred to in the foregoing Act:—

A Bill to enforce the fulfilment of Indigo Contracts.

Whereas it is expedient, pending a commission of enquiry into the practice of Indigo planting in Bengal, which the Executive Government purposes to appoint after the close of the present season of cultivation, to make temporary provision for enforcing by summary process the execution of agreements entered into for the cultivation of Indigo plant; and better to provide for the punishment of certain unlawful acts connected with such cultivation; It is enacted as follows:—

Preamble.

I. If any person who has received a cash advance upon his agreement to cultivate Indigo plant during the season now current, shall wilfully delay or omit from and after the 24th day of March 1860 to cultivate according to the conditions of his agreement the whole quantity of land which he has agreed to cultivate, and for the cultivation of which the cash advance was made, it shall be competent to the Magistrate to entertain a complaint made to the above effect on oath by the Planter who has made the advance, or by any person on his behalf, and to summon the person complained of to appear before him in order to the investigation of the complaint preferred. If the Magistrate has reason to believe that the person complained of will not appear in obedience to the summons, he may issue a warrant for the arrest of such person.

Magistrate may on complaint, issue summons for appearance of a person who has received a cash advance and delays or neglects to cultivate land according to agreement.

II. On hearing the answer of the person complained of, and on taking such evidence as both parties may adduce, if the complaint be established to the satisfaction of the Magistrate, the Magistrate shall assess a certain sum as damages not exceeding five times the said advance made and five times the value of any seed that may have been furnished to him for such cultivation to be paid by the defendant; and failing the immediate payment of the damages assessed, may order the defendant to be imprisoned in the Civil Jail for a term not exceeding three months; and may on the motion of the complainant furthermore proceed to levy the damages assessed from the property of the defendant, in the mode provided for enforcing decrees of Court under Act VIII of 1859 *(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter.)* Provided that if the amount of the said damages is paid or levied within the aforesaid term of three months, the defendant shall be released from Jail on that amount being paid or levied.

Penalty.

Proviso.

III. If any person from and after the 24th day of March 1860 shall by violence, threats, or otherwise intimidate or attempt to intimidate any other person who shall have entered into any such agreement as aforesaid, with the intention of inducing such person to break the conditions thereof; or if any person from and after the date aforesaid shall conspire with any othe

Penalty for intimidation, &c.

person or persons for the purpose of causing the breach of any such contract or contracts as aforesaid, he shall on conviction before a Magistrate be liable to a sentence of imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

Penalty for destroying or damaging crops.

IV. If any person shall maliciously destroy or damage, or if any person shall maliciously command, compel, or persuade, or shall with others maliciously conspire to command, compel, or persuade any other person to destroy or damage any growing crop of Indigo, he shall on conviction before a Magistrate be liable to be sentenced to imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

No appeal.

V. No appeal shall lie from the decision of a Magistrate under this Act.

Jurisdiction.

VI. The power of a Magistrate under this Act may be exercised by any person vested with the full powers of a Magistrate, and by any Assistant Magistrate or Deputy Magistrate specially empowered on that behalf by the local Government.

Duration of Act.

VII. This Act shall have effect from and after the 24th day of March 1860, within the Territories subject to the Lieutenant-Governor of Bengal. And no complaint or prosecution shall be entertained under this Act, unless preferred within six months from the date aforesaid.

M. Wylie,
Clerk of the Council.

The 14th April 1860.

The following Bill was read a second time in the Legislative Council of India on the 14th April 1860, and was referred to a Select Committee who are to report thereon after the 18th of July next :—

A Bill relating to the Emigration of Native Laborers to the British Colony of Saint Kitts.

Preamble.

Whereas it is expedient to render lawful the Emigration of laborers, being Native Inhabitants of British India, to the British Colony of Saint Kitts, and to extend the provisions of Act XXXI of 1855 *(relating to the Emigration of Native Laborers to the British Colonies of Saint Lucia and Grenada)* to the Emigration of Native Inhabitants of British India who may emigrate to Saint Kitts; It is enacted as follows :—

Act repealed.

I. Act XIV of 1839, in so far as it renders liable to penalties every person who shall make with any Native of India any contract for labor to be performed in the British Colony of Saint Kitts, or who shall knowingly aid or abet any Native of India in emigrating from the Ports of Calcutta, Madras, and Bombay respectively, to the said Colony, is repealed.

Act XXXI of 1855 extended.

II. All the provisions of Act XXXI of 1855 and of the Schedule thereto shall extend and apply to Native Inhabitants of the British Territories in India who shall emigrate to Saint Kitts, and that Act shall be read as if the words " or the British Colony of Saint Kitts" had been inserted therein after the words " Saint Lucia and Grenada," or " Saint Lucia or Grenada," wherever those words occur in the said Act.

Commencement of Act.

III. This Act shall take effect as to the Colony of Saint Kitts from the day when the Governor General of India in Council shall notify in the Calcutta Gazette that such Regulations have been provided and such measures taken as the Governor General in Council deems necessary for the protection of such emigrants during their residence in the said Colony of Saint Kitts and in respect of their return to India.

M. Wylie,
Clerk of the Council.

The 14th April 1860.

The following Bill was read a second time in the Legislative Council of India on the 14th April 1860, and was referred to a Select Committee who are to report thereon (under a suspension of the Standing Orders) within three weeks :—

A Bill for the Licensing of Arts, Trades, and Professions.

Preamble.

Whereas it is expedient to provide for the Licensing of Arts, Trades, and Professions in the British Territories in India, and to impose a tax on the grant of such Licenses; It is enacted as follows :—

Regulations repealed.

I. Regulation IV. 1818 of the Madras Code *(prescribing Rules for the assessment and collection of the Veesabuddy or Tax upon the profits of trade in the Provinces known by the appellation of the Ceded Districts or the Zillahs of Bellary and Cuddopah)*, and Regulation V. 1832 of the same Code *(declaratory of the liability of persons exercising certain arts, trades, and professions to the Mohturfa Tax)* are hereby repealed.

License to exercise art, trade, or profession.

II. From and after the day of every person who shall exercise any lawful art, trade, or profession, shall be required to take out such license as is by this Act directed.

Who to be deemed persons exercising an art or trade.

III. For the purposes of this Act the following shall be deemed to be persons exercising an art or trade, namely—

Every person who shall exercise any art or trade having for its object the procurement of gain to such person :

Every Company or Association or body of persons who shall exercise any art or trade as aforesaid whether constituted a Company by Act of Parliament, Royal Charter, Letters Patent, or Act of the Legislative Council of India; or constituted or regulated by deed of settlement or other instrument :

Every partnership of persons who shall exercise any art or trade for the procurement of gain to such partnership.

IV. A license under this Act shall be granted by the Collector of Land Revenue of the District or place in which the person requiring such license shall exercise his art, trade, or profession, or by such other Officer as the Government shall appoint or authorize in that behalf. If the person requiring such license shall exercise his art, trade, or profession in more than one District or place, the license shall be granted by the Collector or other authorized Officer of the District or place in which the chief office or place of business of such person is situate; but if the art, trade, or profession so carried on at any one District or place be distinct from and not necessarily from its nature connected with that carried on at any other District or place by the same person, then a separate license shall be chargeable in each District or place in which such separate art, trade, or profession is so carried on.

Grant of license.

V. There shall be specified in every license to be granted under this Act the date of the grant thereof, the true name of the person to whom the license is granted, the sum paid for such license, and the place or places where such person shall exercise or intend to exercise his art, trade, or profession.

Particulars to be specified in the license.

VI. Every license which shall be granted under this Act shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of 186 shall expire on that day; and every such license which shall be granted upon or at any time after that day shall expire on the 1st day of next after the day of the granting thereof.

Commencement and expiration of license.

VII. Every person to whom any such license shall be granted and who shall be desirous of continuing to exercise his art, trade, or profession after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding Section, and shall renew the same from year to year, so long as he shall desire to continue such art, trade, or profession.

Renewal of license.

VIII. Upon all licenses to be granted under this Act there shall be paid by the persons to whom such licenses are granted the several annual sums hereinafter mentioned (that is to say),

Annual sums payable upon licenses.

If the person shall be an artizan .	1 Re. a year.
If a petty retail dealer of Class II	2 Rs. a year.
If a retail trader of Class I or a small manufacturer for retail sale only ...	4 Rs. a year.
If a wholesale trader, banker, manufacturer for retail and wholesale, or a member of a profession ...	10 Rs. a year.

IX. The Collector or other Officer authorized as aforesaid shall, subject to the provisions of Section of this Act, determine under what class every person to whom a license is granted shall be assessed.

Collector how to determine the class under which a person shall be assessed.

X. On or before the day of in every year, the Collector or other Officer authorized as aforesaid shall prepare a list of the persons requiring to be licensed under this Act, which list shall state the art, trade, or profession of each of the persons therein named, the class under which he shall be assessed, and the tax payable in respect of his license, and such list shall be filed in the Office of such Collector or other Officer as aforesaid.

List to be prepared and published.

XI. After the said day of if any person exercise his art, trade, or profession without having taken out a license as required by this Act, he shall be liable on conviction before a Magistrate to a penalty not exceeding ten times the amount which in the judgment of the Magistrate would have been payable by such person in respect of a license duly taken out as aforesaid.

Penalty for not taking out a license.

XII. No person required by this Act to take out a license shall be allowed to recover in any judicial suit or proceeding any money, debt, or charge claimed by him in respect of the art, trade, or profession exercised by him after the passing of this Act, unless such person shall, if required, prove to the satisfaction of the Judge or Officer presiding at the trial, that at the time when the contract was entered into he had duly obtained a license in conformity with this Act.

Persons who have not taken out a license shall not recover in suits for trade debts, &c.

XIII. Any person required by this Act to take out a license, who shall without reasonable excuse neglect or refuse to produce and show his license when required so to do by an Officer duly empowered to make such requisition by the Collector or other Officer authorized as aforesaid, shall on conviction before a Magistrate be liable to a penalty not exceeding one hundred Rupees.

License to be proced on demand.

XIV. All offences under this Act made punishable by any penalty may be prosecuted summarily before a Magistrate or any person exercising the powers of a Magistrate. The provisions of Act XIII of 1856 relating to the adjudication of fines and penalties and the enforcing payment thereof shall apply to penalties imposed under this Act in the Towns of Calcutta, Madras, and Bombay.

Adjudication of offences and recovery of penalties.

XV. Nothing in this Act shall be deemed to apply to any ryot or cultivator of land or agricultural menial.

Act not to apply to ryots or agricultural menials.

XVI. Nothing in this Act shall be construed to alter or affect the provisions of any other Law or Regulation relating to licenses.

Saving of other Laws relating to licenses.

XVII. This Act shall not take effect or have operation within the Settlement of Prince of Wales' Island, Singapore, and Malacca.

Act not to apply to Straits' Settlement.

XVIII. It shall be lawful for the Governor-General of India in Council from time to time to make rules for the guidance of Officers in matters connected with the enforcement of this Act, provided such rules are not inconsistent with any of the provisions herein contained.

Government empowered to make rules.

M. WYLIE,
Clerk of the Council.

THE 14TH APRIL 1860.

THE following Bill was read a second time in the Legislative Council of India on the 14th April 1860, and was referred to a Select Committee who are to report thereon (under a suspension of the Standing Orders) within three weeks :—

A Bill for imposing Duties on Profits arising from Property, Professions, Trades, and Offices.

PART I.

Imposes Duties of 3 and 1 per Cent.

Duty of 3 per cent., and Schedules 1, 2, 3, and 4.

I. FROM and after the day of there shall be charged, raised, levied, collected and paid for the service of the Government of India, during the term herein limited, for and in respect of the property and profits mentioned in the several Schedules contained in this Act, and marked 1, 2, 3, and 4 respectively, the yearly Duty of 3 Rupees for every 100 Rupees of the annual value thereof, that is to say,

SCHEDULE 1.

For and in respect of the property in, and profits arising from all lands and houses in India.

SCHEDULE 2.

For and in respect of the annual profits arising to any person residing in India from any kind of property whatever, whether situate in India, or elsewhere; and for and in respect of the annual profits arising to any person residing in India from any profession, trade, employment or calling, whether the same shall be carried on in India or elsewhere.

And for and in respect of the annual profits arising to any person whatever, whether a subject of Her Majesty or not, although not resident in India, from any property whatever in India, or any profession, trade, employment or calling exercised within India.

And for and in respect of all interest of money, annuities, and other annual profits arising to any person residing in India, or accruing and payable in India to any person, whether residing in India or not, not charged by virtue of any other Schedule of this Act.

SCHEDULE 3.

For and in respect of all profits arising from interest, annuities or dividends, payable to any person residing in India, out of any public revenue whatever, or payable to any person, whether residing in India or elsewhere, out of any public revenue of or in India.

SCHEDULE 4.

For and in respect of every public office or employment of profit, and every office or employment of profit in or under any Company in India, and upon every annuity, pension, or stipend payable by the Government of India, or out of the public revenue of India, except annuities charged to the Duties under Schedule 3.

Duty of 1 per cent. for local purposes.

II. From and after the day aforesaid, there shall also be charged, raised, levied, collected and paid, for the purposes hereinafter mentioned and described as local purposes, for and in respect of the property and profits mentioned in the said several four Schedules respectively, the further yearly Duty of 1 Rupee for every 100 Rupees of the annual value thereof.

Duties in fractional parts of 100 Rupees.

III. Upon every fractional part of 100 Rupees of the annual value or amount of the property and profits aforesaid, the like proportion of Duties at the respective rates aforesaid shall be charged, but no Duty shall be charged of a lesser denomination than one anna.

Assessments to be for the current year.

IV. The said Duties shall be charged and levied by yearly assessments. Every assessment made under this Act within the year appointed for making the same shall be deemed to be for the current year, and shall be in force for such year. And every assessment made after the expiration of any year in which the same ought to have been made shall be deemed to be for the whole of the year current when the assessment ought to have been made.

Such year to commence on the 1st May 1860.

V. Such year shall commence, for the first assessment, on the 1st day of May 1860, and for every subsequent assessment during the continuance of this Act on the 1st day of May in the year of such assessment.

PART II.

Appointment of Officers for managing and assessing the Duties.

Duties to be under the management of the Chief Revenue Authorities.

VI. The Duties by this Act imposed shall, subject to the provisions of this Act, be under the direction and management of the several Chief Revenue Authorities for the time being in each Presidency, Lieutenant-Governorship and Province. The said authorities are hereby empowered to do all such acts and things subject as aforesaid, as may be deemed necessary or expedient, for the collecting, receiving, and accounting for the said Duties throughout the respective Presidencies, Lieutenant-Governorships and Provinces respectively, for which they are appointed, in the like manner as they are authorized to do with relation to any other Duties or Revenue under their care.

Commissioners for General Purposes.

Commissioners for General Purposes in Presidency Towns and Straits Settlement.

VII. In each of the Presidency Towns of Calcutta, Madras, and Bombay, and in the several Stations of the Settlement of Prince of Wales' Island, Singapore and Malacca, the several local Governments shall, from time to time, appoint such and so many persons, as they shall deem expedient, to be Commissioners for the general pur-

poses of this Act for and within the said Towns and Stations respectively, of whom not less than two shall be persons not in the service of, or holding any office under the Government. The persons so appointed in the Presidency Towns shall not be less than six in number: and in the Stations of the said Settlement shall not be less than four in number.

Provided that, if any person not in the service of the Government, being so appointed as aforesaid, shall decline or neglect to take upon himself the execution of the said office, it shall be lawful for the local Government to appoint a person in the service of the Government, or a person not in such service, as it may deem expedient, to be a Commissioner in lieu of the person so declining or neglecting.

Commissioners for General Purposes beyond Presidency Towns and Settlements.

VIII. In each and every District in India, not being within any of the said Presidency Towns, or the Settlement aforesaid, the several local Governments shall appoint each and so many persons, not less than four in number, as they shall deem expedient, to be Commissioners for the general purposes of this Act, within the said several Districts respectively, of whom one at least shall be a person not in the service of, or holding any office under, the Government.

Provided that, if it shall appear to the local Government that no such person as last aforesaid, competent to exercise the duties of such Commissioners, can be found within the District, or if any such person being appointed as aforesaid shall decline or neglect to take upon himself the execution of the said office, and in the judgment of the local Government it be deemed expedient, it shall be lawful for the said local Government, instead of appointing a person not in the service of the Government, to appoint a person in the service of the Government to be one of the said Commissioners.

Vacancies among Commissioners to be supplied.

IX. 1. When any Commissioner for general purposes, appointed under this Act, shall die or neglect to act, (except as in the 7th and 8th Sections provided for,) or having begun to act, shall decline or neglect to act any further, or shall leave India without the intention of returning within three months, or shall not be present at any of the meetings whenever it shall be held by the Commissioners, within six successive months, after notice of all such meetings shall have been left at his residence, the local Government shall appoint a person to be a Commissioner for general purposes in the place of the Commissioner so dying or declining, or neglecting to act, or leaving India.

2. It shall also be lawful for the said local Government, from time to time, to remove any Commissioner, and to appoint another person to be a Commissioner in his place.

Provided that no Commissioner not in the service or employment of the Government shall be so removed, without the consent of the Governor-General of India in Council.

3. If the Commissioner so dying, or declining or neglecting to act, or leaving India, or so removed, shall not have been in the service of the Government, such new appointment to supply such vacancy shall be subject to the several provisions and conditions contained in Sections VII and VIII respectively, concerning the original appointment.

Provided that, if at the time of filling up such vacancy, the number prescribed in those Sections respectively of persons not in the service of the Government shall be and continue to act as such Commissioner or Commissioners, it shall be lawful for the local Government to appoint a person in the service of, or holding an office under, the Government to supply such vacancy.

Commissioners for General Purposes to have the general execution of the Act, except where special provision is made otherwise.

X. The Commissioners for general purposes shall execute this Act in all matters relating to the Duties in Schedule 1, in Schedule 2, and Schedule 4 of this Act, except when such matters are hereby directed to be done by the Collectors, and except also as regards Schedule 2, where such matters are herein directed to be done by the Commissioners for special purposes, and except as regards Schedule 4, where such matters are directed to be done by the Commissioners hereby authorized to be appointed for certain of the Duties in that Schedule.

Districts of Commissioners and Officers appointed under the Act.

Power of Government to define limits of Districts.

XI. 1. It shall be lawful for the several local Governments, from time to time, to declare and to alter, extend or diminish the limits of the District or local jurisdiction of any Commissioners or Officers appointed under or acting in the execution of this Act; and to direct that the said Commissioners and Officers appointed and hereby authorized to act for and in the said Presidency Towns and Stations shall exercise the powers hereby conferred on them in and throughout such District, or such portions of any District near to the said Towns and Stations respectively, as such local Government may direct. And in regard to Districts not within any of the said Towns or Stations, that the Commissioners and Officers appointed for and authorized to act in any District shall exercise the powers hereby conferred on them in and throughout any portion of any other District besides that for which they have been so appointed and authorized to act respectively.

2. As soon as any such order shall have been made, altering the limits of the District or local jurisdiction of any Commissioner or Officer as aforesaid, such Commissioner or Officer shall, by the order aforesaid, have and exercise in and throughout the District or jurisdiction so defined, altered, extended or diminished, all the powers hereby conferred on such Commissioner and Officer respectively.

Word "District," as used in this Act, to consist of District so defined.

XII. The word "District," as used in this Act, shall, as regards the said Presidency Towns and Stations, include and apply to the said Towns and Stations respectively, and (when any such order as aforesaid shall have been made) the said Towns and Stations, together with any District or portion of a District which may be declared to be within the local limits of the jurisdiction of the Commissioners for such Towns or Stations: And

shall, as regards any place not being within any of the said Presidency Towns or Stations, include and apply to any District of Revenue; and where any such order as aforesaid shall have been made, any District of Revenue, as defined, altered, extended or limited by such order.

Clerk to Commissioners.

XIII. The several local Governments shall appoint a Clerk to the Commissioners for general purposes in each District in which they shall be so appointed as aforesaid, which Clerk shall execute his office according to the Regulations of this Act, and shall act as such Clerk as well in all matters to be done by, under, and before the said Commissioners, as also in all matters to be done by, under, and before the Collector of the District in regard to the making and allowing the assessments mentioned in this Act, and carrying into effect the provisions thereof. Such Clerk may be removed by the local Government and another may be appointed in his place.

Commissioners for Special Purposes.

Commissioners for Special Purposes in Presidency Towns and places specially mentioned.

XIV. Within and for each of the said Districts and of the Divisions of Revenue hereinafter mentioned, the Officers and persons hereinafter mentioned, together with such other persons as shall be appointed in that behalf by the local Government, shall be Commissioners for the special purposes of this Act, that is to say,

In Calcutta, the Members of the Board of Revenue for the Presidency of Fort William for the time being.

In Madras, the Members of the Board of Revenue for the Presidency of Fort Saint George for the time being.

In Bombay, the Commissioners or Commissioner of Revenue for Bombay for the time being.

In Allahabad and the Division of Revenue of Allahabad, the Members of the Board of Revenue for the North-Western Provinces for the time being.

In Lahore and the Division of Revenue of Lahore, the Chief Revenue Authority for the Punjab for the time being.

In each of the Stations of the Settlement of Prince of Wales' Island, Singapore and Malacca, the Chief Revenue Authority for such Station for the time being.

And it shall be lawful for the local Government to appoint such other person or persons as may be deemed expedient to be a Commissioner or Commissioners for such special purposes in and for the several Districts and Divisions aforesaid, and from time to time to remove such person or persons, and appoint another or others in his or their place.

Commissioners for Special Purposes may be appointed in other Districts.

XV. It shall be lawful for the local Government to appoint such person or persons as they may deem expedient to be a Commissioner or Commissioners for the special purposes of this Act, in and for any District, or in and for any Division of Revenue not hereinbefore expressly mentioned, and from time to time to remove such person or persons, and appoint another or others in his or their place. Nevertheless, it shall not be necessary for the Government to make any such appointment in any District or Division not hereinbefore expressly mentioned.

Special Commissioners to have powers of General Commissioners when acting under this Act.

XVI. Wherever by this Act authority is given to the Commissioners for special purposes to do any act, or to make, sign, or allow any assessment, or hear any appeal, or levy or receive any Duty, all the powers and authorities which may be exercised in that behalf under this Act by the Commissioners for general purposes, or by their order or warrant, shall and may be exercised by the Commissioners for special purposes, or by their warrant or order.

Quorum of Commissioners.

XVII. Not less than two of the said Commissioners for general purposes, or of the said Commissioners for special purposes shall be competent to form any meeting under this Act: and such two Commissioners, or the major part of the Commissioners present at any meeting, shall be competent to do any act authorized by this Act. Provided that, where authority is given by this Act to appoint one Commissioner only for any District or Division, and one Commissioner only has been appointed or is acting for such District or Division, any act, which is hereby directed or authorized to be done by or before the Commissioners of a District or Division, may be done by or before such one Commissioner.

Special Commissioners for Government Securities and Public Departments.

Special Commissioners for interest on Government Securities.

XVIII. The Accountant General and the Sub-Treasurer of the Presidency of *Fort William in Bengal*; the Accountant General and Sub-Treasurer of the Presidency of *Fort St. George*; the Accountant General and Sub-Treasurer of the Presidency of *Bombay*; and the Revenue Authorities in charge of the Public Treasury and authorised to make disbursements therefrom, in and for any District or place in or at which the interest on any securities of the Government of India, or any annuities payable out of the public revenue of India shall be payable, shall be respectively Commissioners for executing this Act for the purpose of assessing and discharging the duties hereby imposed in respect of interest on securities of the Government of India and of all annuities payable out of the revenues of India to any person whatever, at the places at which the said Officers respectively hold office; and in respect of all other yearly sums (other than the salaries, pensions or stipends mentioned in the five next succeeding Sections of this Act), payable by the said Government, or out of the public revenue at the Government Treasuries at the said places respectively, and also in respect of all other profits chargeable with any Duty under this Act, and arising within any office or department under the management or control of, or the accounts of which are rendered to, or pass through the office of the said several Officers respectively.

Special Commissioners for Civil Salaries.

XIX. The several Officers charged or entrusted with the duty of auditing, and the several Officers charged or entrusted with the duty of paying and disbursing the salaries and allowances to any person in the civil employment of the Government, or for the payment of which the audit of any Civil Auditor is required, and payable out of the public revenue, shall be respectively Commissioners for executing this Act

for the purpose of assessing all salaries and allowances payable to any person in the civil employment of the Government, or serving in any Civil Department, or for the payment of which the audit of any Civil Auditor is required, and payable from the public revenue by or upon the audit of such Officers respectively.

Special Commissioners for Military Salaries.

XX. The several Officers charged with the duty of auditing, and the several Pay-masters and Officers charged with the duty of paying and disbursing any pay, salaries, or allowances payable to any Officer or person in Her Majesty's Army, or in Her Majesty's Indian Military Force, or in the Military employment of the Government, or serving in any Military Department, or for the payment of which the audit of any Military Auditor is required and payable out of any public revenue, shall be respectively Commissioners for executing this Act for the purpose of assessing all pay, salaries and allowances payable to any person in the Military employment of the Government, or serving in any Military Department, or for the payment of which the audit of the Military Auditor General is required, and payable from the public revenue at, by, or upon the audit of such Officers respectively.

Special Commissioners for Marine Salaries.

XXI. The several Officers charged or entrusted with the duty of auditing, and the several Pay-masters and Officers charged or entrusted with the duty of paying any pay, salaries and allowances to any Officer or person in Her Majesty's Indian Naval Forces, or in the Marine Service of, or in any Marine Department and employment under, the Government respectively, shall be Commissioners for executing this Act, in respect of all pay, salaries, and allowances payable to any person in the Marine Service of the Government, or serving in any Marine Department and employment.

Special Commissioners for Pensions.

XXII. The several Pay-masters and Officers charged or entrusted with the audit and payment of pensions or stipends payable by the Government or out of the public revenue in any place in India; and if the local Government shall think fit to appoint any other persons to act in that behalf, the persons so appointed shall be Commissioners for executing this Act in respect of any of the pensions or stipends payable or audited by such Pay-masters and Officers respectively.

Government to have power to appoint Special Commissioners for other Departments.

XXIII. Whenever, and so often as it shall appear to the local Government necessary or expedient to appoint any Commissioner or Commissioners for the purpose of executing any matters in relation to any of the duties mentioned in Schedule 3 or Schedule 4 of this Act in respect of which no provision has been herein made for the appointment of Commissioners, or for the purpose of executing any matter in relation to the duties mentioned in either of the said Schedules at any place not herein mentioned, it shall be lawful for the said local Government, with the approval of the Governor-General in Council, to appoint such person, or such and so many persons as it may deem expedient to be a Commissioner or Commissioners for the special purpose of executing this Act, in respect of such matter or matters, and at such place or places.

Special Commissioners to have powers of General Commissioners when acting.

XXIV. The several Commissioners authorized to be appointed in the six last preceding Sections of this Act shall, when appointed, have authority to exercise and apply all the powers of this Act as fully and effectually as the Commissioners for general purposes are authorized to exercise and apply the same, so far as the same relate to the said Duties, to be assessed by the said Commissioners appointed under the last-mentioned Section respectively: and shall make their assessment of the said Duties under, and subject to, the Rules contained in this Act in respect of such Duties respectively, according to the several Schedules under which such Duties are chargeable.

Provided that any one of the said Commissioners for the purposes mentioned in the said six last preceding Sections of this Act shall be competent to exercise the powers vested by this Act in the said Commissioners.

Collector.

Collector of Revenue to be Collectors of Duties under the Act.

XXV. The Collector of Revenue or other Civil Officer of the Government performing the duties of Collector of Revenue, for, and in any District, shall be the Collector of Duties under this Act, and shall execute this Act in all matters which are hereby directed to be done by the Collector.

Power to Government to appoint Collector for new Districts and divide Districts.

XXVI. 1. It shall be lawful for the local Government, whenever it shall deem fit, to appoint two or more Collectors for the purpose of this Act in any District, and to direct that the said District shall be divided for the purposes of this Act into two or more Divisions, and that any one of such Collectors shall act in the execution of this Act for and in such one or more of the said Divisions as it shall appoint.

2. In such case all and every the powers herein directed to be exercised, and all and every the matters herein authorized to be done within or with reference to any District, shall be exercised and done respectively within or with reference to any Division of a District.

Assessors.

Assessors to be appointed by Government.

XXVII. 1. The several local Governments shall appoint Assessors and (if such Governments shall think fit) Assistant Assessors for the duties mentioned in this Act, in and for each of the said Districts.

2. The said Assistant Assessors, if appointed, shall have all the powers by this Act given to Assessors, except the powers of making or of signing assessments.

3. Such Assessors or Assistant Assessors may be removed by the local Government, and others may be appointed in their place.

4. In case of any Division of a District under Section XXIV, it shall be lawful for the local Government, if it shall think fit, to appoint Assessors or Assistant Assessors in and for each Division of such District.

XXVIII. Whenever a new appointment of Commissioners, whether for general purposes or for special purposes, or for any of the purposes mentioned in this Act, or of any Collector or Assessor, shall take place, the Commissioners, as constituted after such new appointment, and the newly-appointed Collector or Assessor respectively, shall execute this Act, as well with respect to the Duties which shall not have been, but which ought to have been assessed in any former years under this Act, as to the assessment to be made in the year in which they shall have been appointed, and shall have the like powers to assess, levy, and collect such Duties and arrears as they have to assess, levy, and collect the Duties assessed by them.

Newly appointed Commissioners and Collectors to assess and levy for previous years.

XXIX. The Officers for receipt and collection of the local revenue, together with such other Officers as may be appointed by the local Government in that behalf, shall be the Officers for receipt and collection of the Duties imposed by this Act.

Officers for collection and receipt of Land Revenue to be Officers for collection and receipt under this Act.

XXX. 1. Every person appointed as Commissioner under this Act, and every Collector, Assessor, or Assistant Assessor, and Clerk to Commissioners under this Act, shall, before he shall act in the execution of this Act, take the oath applicable to such Officers respectively prescribed in the Schedule hereto marked No. 5.

All Commissioners and Officers to take oath in Schedule 5.

2. Every Officer for receipt or collection under this Act shall, before he shall act in the execution of this Act, so far as relates to the Duties contained in Schedule 2, take the oath applicable to the said Officers prescribed in the said Schedule No. 5.

3. Any one of the persons appointed as Commissioners is hereby authorized to administer such oath, and the same shall be subscribed by the person taking it.

Part III.

General mode of Assessment.

XXXI. 1. For the raising and levying the said Duties, the Commissioners for general purposes in each District shall hold a meeting under this Act, at which meeting the Assessors of the District and the Assistant Assessors, if any, shall attend.

Commissioners to meet to issue Precepts to Assessors.

2. The said Commissioners shall, at such meeting, administer to the said Assessor and Assistant Assessor, if any, the oath required hereby to be taken by them respectively, and shall issue their Precept to the said Assessor, directing him to give the notices hereinafter mentioned, within such time and in such manner as the said Precept shall direct, together with such instructions in writing as may be necessary for carrying this Act into execution.

XXXII. The Assessor shall, within the time directed by the Precept of the Commissioners, give notice, or cause notice to be given, to every person chargeable to the said Duties in respect of any property or profits situate or arising within the District for which the said Assessor shall act, or shall leave, or cause to be left, such notice at his dwelling-house, or usual place of business, requiring every such person to prepare and deliver all such lists, declarations, and statements as they are required to do by this Act within such time as shall be limited in the said Precept.

Assessors to give notice to persons chargeable according to Precept.

XXXIII. 1. The said Assessor shall also, within the time and in the manner directed by the Precept of the said Commissioners, cause general notice to be given by proclamation, in the manner usual in the District, requiring all persons who are by this Act to make out and deliver any lists, statements or declarations, to make out and deliver to the said Assessor, or to the Clerk to the said Commissioner, or to such Officer, or at such Office as shall be mentioned in that behalf in the said notice, all such lists, statements and declarations, within the time therein limited.

General notices also to be given by Assessors.

2. Such general notice shall, when so verified, be deemed sufficient notice to all persons residing in the District, wherever they shall have been given as aforesaid, and the proclamation of the same in the manner aforesaid shall be deemed good service of such notice.

3. Provided that the Commissioner for general purposes shall, in all cases, determine what is the usual and proper manner of giving notice by proclamation in the District or place wherein such notices are to be given and the notice shall be given in the manner directed by the said Commissioners.

Lists and Statements.

XXXIV. Every list, statement, or declaration required to be delivered by any notice under this Act shall be delivered to the Assessor of the District, or to the Officer, or at the Office mentioned in the said notice, as shall be directed in such notice, and within the time therein limited.

Lists and Statements to be delivered by the Assessors to Officer or at Office directed by notice.

XXXV. 1. Every person chargeable under this Act shall, when required so to do, whether by any general or particular notice given in pursuance of this Act within the period mentioned in such notice, prepare and deliver to the person, or at the Office mentioned therein, a true and correct statement in writing, in such form as shall be directed under the authority of this Act, and signed by the person delivering the same, containing the amount and particulars of the profits and income arising to such person from all and every the sources chargeable under this Act, according to the respective Schedules thereof, which amount shall be estimated for the period mentioned and according to the respective Rules contained in this Act.

Notices of lists to be delivered by persons chargeable.

2. To such statement shall be added a declaration that the same is truly estimated on all the sources contained in the said several Schedules, describing the same, after setting against, or deducting from such profits such sums as are allowed by this Act, and no other sum, and every such statement shall be made exclusive of the profits or income, accrued or accruing from interest of money or other annual payment arising out of the property of any other person, for which such other person ought to be charged by virtue of this Act.

XXXVI. 1. Every person who shall be in the receipt of any money or value, or the profits arising from any of the sources mentioned in this Act, of or belonging to any other person, in whatever character the same shall

Notices of lists to be delivered by persons chargeable on account of others.

be received, for which such other person is chargeable under this Act, or would be so chargeable if he were resident in India, shall, within the period mentioned in such notice as aforesaid, prepare and deliver, in the manner herein directed, a list in writing in such form as this Act requires, signed by him, containing a true and correct statement of all such money, value, or profits, and the name and place of abode of every person to whom the same shall belong, together with a declaration whether such person is of full age, or a married woman, subject to the provisions of the English Law regarding coverture, living with her husband, or a married woman, subject as aforesaid, whose husband is not accountable for the payment of the Duty hereby chargeable, or whether such person is or is not a resident in India, or an infant, or lunatic.

2. Every person acting in such character jointly with any other person shall, in the manner aforesaid, deliver a list of the names and places of abode of every person so joined with him at the time of delivering such list.

List of Lodgers, Inmates, and Clerks.

XXXVII. 1. Every person, when required so to do by any notice given in pursuance of this Act, shall, within the period to be mentioned in such notice, prepare and deliver to the Assessor of the District wherein such person shall reside a list in writing, containing, to the best of his belief, the proper name of every lodger or inmate resident in his dwelling-house, and of other persons, not being menial servants, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who shall have any ordinary place of residence elsewhere, at which he is entitled, under this Act, to be assessed, who shall be desirous of being so assessed at such place of ordinary residence.

2. Such lists shall be signed by the respective parties delivering the same, and shall be made out in such form as shall be directed under the authority of this Act.

3. Provided always that no person required by this Act to deliver a list of lodgers, inmates, or other persons aforesaid, shall be liable to the penalties hereinafter mentioned, or either of them, for any omission of the name or residence of any person in his service or employ, and not resident in his dwelling-house, if it shall appear to the Commissioners for executing this Act, on enquiry before them, that such person is entitled to be exempted from the payment of all and every the Duties hereby imposed.

Duties of Assessors.

Assessors to deliver alphabetical list of persons on whom notices served.

XXXVIII. The Assessor shall make out an alphabetical list, and deliver the same to the Collector of the District, containing the names of all persons to or on whom such notices have been delivered or served in pursuance of this Act, and the names of all persons having property or profits chargeable under this Act within the District of such Assessor, distinguishing the persons who have duly made their returns, and the persons who have omitted to make such returns, and the persons who have given notice to be assessed by the Commissioners for Special Purposes, and also the persons who shall have been returned as lodgers or inmates within such limits, or as chargeable within, but having a residence out of such limits.

2. If such Assessor shall have neglected to give notice to any person to whom the same ought to be delivered, the Collector of the District may, at any time afterwards, cause such notice to be delivered to, or served on such person, and may also, from time to time, cause the like notice to be delivered to, or served on any person coming to reside in any District after the expiration of such notices.

Assessors to verify service of notices.

XXXIX. The Assessor for every District shall personally appear and make oath before the said Collector, that the several notices required to be delivered as aforesaid, by this Act, have been duly served in the manner required by this Act, to the best of his knowledge; and that general notices to the effect mentioned in this Act have been duly proclaimed in the manner hereby required in such proper places within the District, for which such Assessor shall act, as by this Act is required.

Abstracts to be made of Returns by Clerk.

XL. 1. The Clerk to the Commissioners shall, with all convenient speed, abstract the returns of statements delivered to such Collector by the Assessor into books to be provided for that purpose, and according to such forms as shall be transmitted from the Chief Revenue Authority aforesaid.

2. Such abstracts shall contain the names of the persons making such returns, and the several amounts of profits returned by them respectively.

3. Such abstracts shall be delivered by the said Clerk to the Collector; who shall, when he shall have completed his assessments, deliver the same to the said Commissioners.

4. All such returns shall be numbered and filed in the Office of the said Commissioner and carefully kept so long as the accounts of the said Duties for such District, or any part thereof, shall remain unpaid.

5. The Assessor of the District shall have free access to all such books at all reasonable times, and shall take such copies thereof, or of such parts thereof, or extracts from the same, as he shall deem necessary, in order to the due execution of this Act.

Assessor to make out his assessment from Returns.

XLI. 1. The Assessor shall make out his assessment on all lands and houses within the limits of his District, and shall set down therein the full and just annual value of all such lands in each particular case, according to the directions of this Act, together with the names of the owners, or of the persons assessed in respect thereof.

2. And shall also make out his assessment on all persons who have made returns, or ought to have made returns under any of the Schedules 1, 2 and 4, of this Act, in respect of the profits or income wherewith they are chargeable respectively under any of the Schedules to which the said returns relate (except in respect of such profits described in Schedule 2, as are to be assessed by the Commissioners for Special Purposes, as hereinafter authorized).

Assessor to deliver assessments to Collectors.

XLII. The said Assessor shall deliver the said assessments, together with all returns which shall have been made to him, (except returns under Schedule 2, when assessments are to be made by the Special Commissioners as hereinafter authorized) to the Collector of his District, such returns being first progressively numbered.

2. Whenever the said Assessor shall not be able to make his assessment according to the provisions of this Act, or shall be obstructed therein, it shall be lawful for him to make application to the said Collector, or to the said Commissioners of his District, who shall severally instruct such Assessor in making his assessments, and assist him in the execution of this Act, according to the powers and authorities vested in them respectively.

Assessors to verify assessments on oath.

XLIII. At or after the time of bringing in his assessments as aforesaid to the Collector, the Assessor, in the presence of the Collector, shall make oath that such assessments are true, and are made according to the best of his skill and judgment, and shall submit to be examined on oath before the Collector, or before the Commissioners, in all matters and things concerning the said assessments which the Collector or the Commissioner shall require for his or their information.

Duties of Collectors.

Collector to allow, sign assessments, or to correct & rectify.

XLIV. 1. Within a reasonable time after the Assessor shall have delivered the said assessments, the Collector of the District shall proceed to take the same, and also the said several returns and statements into consideration.

2. In case he shall be satisfied that the same have been made truly and correctly, and so as to charge the several properties and persons mentioned therein with the full Duties which ought to be charged on them respectively, and that the said returns and statements upon which the said assessments have been made, have been *bonâ fide* made according to the provisions of this Act, so as to enable the said Collector to charge the persons returning the same with the full Duties with which they ought to have been charged on account thereof, the said Collector shall allow and sign such assessments.

3. But in case the Collector shall not be satisfied with the correctness of any of the said assessments, or of any of the returns or statements upon which the same may have been made, it shall be lawful for the said Collector, according to the best of his judgment, to correct and rectify such assessments, either by increasing or reducing the same, so that the Duty may be fully and fairly charged according to the intent and meaning of this Act, and the said Collector shall allow and sign the said assessments when so rectified.

In cases of no return, or defective return, Collector to assess according to best of judgment.

XLV. If any person shall have made default in the delivery of any statement or return, such person not having been otherwise charged to the Duties in respect of which such statement or return ought to have been made, or if the Collector shall not be satisfied with the statement delivered by any person, either in consequence of the same being in itself insufficient, or in consequence of his not believing the truth of the statements therein, the Collector, assisted by the Assessor, shall make an assessment on such person in such sum as according to the best of the judgment of the Collector ought to be charged on such person by virtue of this Act.

Assessors may inspect assessments and point out errors, which Collectors may rectify.

XLVI. The Assessor shall and may, at all reasonable times, inspect and examine any assessment which shall be signed and altered by the Collector; and in case he shall, before the delivery thereof to the Commissioners for general purposes, discover any error in the same, which, in his judgment, shall require amendment, he shall certify the same to the Collector, by whom the assessment shall be signed and altered, and the Collector, upon sufficient cause being shown to him, shall amend the same as in his judgment the case shall require.

Assessors may state objections to assessments in writing.

XLVII. In every case where the Assessor shall object to the amount of the Duty charged in any assessment, altered and signed by the Collector, and not corrected by him as in the last Section provided, (which the Assessor is hereby empowered to do in any case upon sufficient cause,) he shall state such objection in writing to the said Collector, who shall thereupon certify the same, together with the reasons for making such assessment, and any information he shall have obtained respecting the same, to the Commissioners for general purposes; and the said Assessor shall also give notice thereof to the party assessed, in sufficient time to enable such party to appear before the said Commissioners for general purposes in support of such assessment.

Collector to cause certificate of assessment to be made out and delivered to General Commissioner.

XLVIII. 1. The Collector shall cause certificates of the assessments made and allowed by him to be duly made out, from time to time, as the same shall be completed, which certificate shall contain the names of the parties charged, and the sums which they respectively ought to pay by virtue of this Act, and shall cause such certificates to be entered in books provided for that purpose, according to such forms as shall be transmitted to the Collector by the Chief Revenue Authority aforesaid.

2. The Collector shall also, from time to time, deliver the said assessments and also the statements returned by the parties relating to such assessments, to be delivered under cover sealed up to the Commissioners for general purposes.

Collector to give general notice of assessments and of time for appeals.

XLIX. 1. As soon as the said assessment and returns shall have been delivered to the Commissioners for public purposes, the Collector shall cause notice of the said assessments having been made, and of the time for hearing appeals therefrom to be given, which notice may be given by delivering a copy of such assessments to the Assessor of such District, for the inspection of the parties charged thereby, together with a public notice of the day of appeal to be given by proclamation as aforesaid, in the manner directed by the said Commissioners, and also by affixing a copy thereof in the Office of the said Commissioners.

2. Such notice shall be given at least fourteen days before the day of hearing the appeal.

Part IV.

Appeals from Assessments.

Persons aggrieved may appeal to Commissioners for General Purposes within a time limited.

Persons prevented by sickness or other reasonable cause, after expiration of limited time.

L. 1. If any person shall think himself aggrieved by an assessment made by the said Collector, it shall be lawful for him, on giving ten days' notice thereof in writing to the Assessor, to appeal to the Commissioners for general purposes in the District where such assessment was made, who shall hear and determine such appeal.

2. The Commissioners for general purposes shall, from time to time, appoint days for hearing appeals and also objections made by the Assessor as aforesaid—as soon after any assessments shall be returned to them by the Collector, as conveniently can be done, notice of which days so appointed shall be given as aforesaid.

3. The meetings of the Commissioners for the purpose of hearing appeals and objections shall be held, from time to time, within the time limited by the said Commissioners, with or without adjournment, and no appeal shall be received after the time so limited, except on the ground of diminution of income, as hereinafter mentioned.

4. If any person shall be prevented by absence, sickness, or other reasonable cause to be allowed by the said Commissioners, from making or proceeding upon his appeal within the time so limited, it shall be lawful for the said Commissioners to give further time for that purpose.

On appeal, or objection made by Assessor, Commissioners may require Schedule from parties assessed.

Assessors to have access to such Schedules.

LI. 1. Upon receiving notice of appael against any assessment made as last aforesaid, and also in every case where the Assessor shall have stated his objection in writing to an assessment, and shall have given such notice thereof as hereinbefore mentioned, the said Commissioners may, if they shall think fit, direct their Precept to the person appealing, to return to them, within the time limited therein, a Schedule containing such particulars as the said Commissioners shall demand for their information respecting the property of such person, or the trade, or concern, or the profession, or employment, respectively carried on or exercised by him, and the amount of the balance of his profits, distinguishing the particular amounts derived from each separate source, or respecting the particulars of the deductions from any of such profits made in such Schedule.

2. If any Statement or Schedule, delivered under any such Precept, shall appear to the said Commissioners insufficient or deficient in any particular, the said Commissioners are hereby empowered and required to demand, from time to time, a fresh Statement or Schedule, containing such particulars as aforesaid, whenever the same shall appear to them necessary, and so on, from time to time, until a complete Schedule, to the satisfaction of the said Commissioners, of all the particulars required by them, shall be delivered.

3. Every such Precept, upon being delivered or left at the last or usual place of abode of the person to whom the same shall be directed, shall be binding upon him according to the exigency thereof.

4. Or in case such person shall have removed from the jurisdiction of the said Commissioners, or cannot be found, or his place of abode shall not be known, then, upon fixing such Precept on or near to the door of the Office where the Commissioners shall meet in the execution of this Act, and upon giving such further general notice, proclamation, or otherwise, as the said Commissioners shall direct, such Precept shall be binding on such person according to the exigency thereof.

5. The person so served shall make the return required by the said Commissioners within the time limited in such Precept, under the penalty in this Act contained, and subject to such charge as the said Commissioners are hereby authorized to make in such case.

6. The Assessor shall have free access, at all reasonable times, to the Schedule when returned as aforesaid, and shall take such copies thereof, or extracts therefrom, as he shall think necessary, for the due execution of this Act.

Assessors may object to Statements and Schedules giving notice of such objection to the party.

LII. 1. It shall be lawful for the Assessor, within a reasonable time to be allowed by the said Commissioners for general purposes, after he shall have had the examination of such Schedules, to object to the same or any part thereof, and to state such objections in writing, and the cause thereof, to the best of his knowledge or information.

2. The said Assessor shall, in every case of objecting to any such Schedule, deliver a notice in writing of such objection to the party to be charged or leave the same at his last or usual place of abode, under cover, sealed up and directed to such party.

3. Any such objection shall be heard by the Commissioners, at the same time as the appeal from, or objection to the assessment, in respect of which the Schedule objected to shall have been filed.

Persons assessed to attend hearing of appeals personally, unless attendance is dispensed with by Commissioners.

When attendance dispensed with, such persons may be heard by Agents, according to the Rules herein prescribed.

LIII. 1. Upon the hearing of any such appeal or objection, the person assessed shall personally attend before the said Commissioners, unless his personal attendance shall be dispensed with by the said Commissioners, as next hereinafter is provided.

2. If any person shall be prevented from attending personally before the said Commissioners, by absence or sickness, or if it shall appear reasonable to the said Commissioners that the personal attendance of any person should be dispensed with, and that such person should be heard upon such appeal through his or her agent, clerk, or servant, who shall be named at the time to the said Commissioners, the said Commissioners may order that the personal attendance of such person shall be dispensed with, and that such person be at liberty to attend at the hearing of such appeal by such agent, clerk, or servant.

3. When any such order shall have been made the person assessed shall be at liberty to attend at the hearing of such appeal by the agent, clerk, or servant so named as aforesaid; and such agent,

clerk, or servant, shall be entitled to be heard by the said Commissioners to the same extent and in the same manner as the person assessed would himself, if present, have been entitled to be heard.

4. Provided that any agent, clerk, or servant, who shall attend on behalf of any person so assessed as aforesaid, shall not be entitled to be heard by the said Commissioners, unless he shall submit to be examined by them upon oath, to the best of his knowledge, information and belief, regarding the truth of the Schedule or Statement returned by the person so assessed, and regarding all matters relating to the said assessment upon which the said Commissioners shall think fit to examine him.

5. Provided, further, that no Counsel, Advocate, Pleader, or Attorney, and no person practising the law, shall be allowed to plead or appear on behalf of any other person before the said Commissioners upon any appeal or objection.

6. No person, who shall attend in person before the said Commissioners, or who shall not have obtained such order as aforesaid, dispensing with his or her personal attendance, shall be entitled to be heard before the said Commissioners by any agent, clerk, or servant.

7. When the person assessed shall not attend in person, and shall not have obtained such order as aforesaid, the said Commissioners may proceed to hear the said appeal or objection *ex parte* in the absence of such person.

Commissioners for general purposes to hear appeal, and if satisfied, confirm assessments, or alter them according to Schedule.

LIV. 1. If, upon the hearing of any such appeal or objection as aforesaid, the said Commissioners shall be satisfied with the assessment made by the said Collector, they shall confirm such assessment.

2. If, upon such hearing they shall be satisfied with the correctness of the grounds of appeal or of objection, they shall allow such appeal or objection partially or wholly as the case may require, and shall alter the assessment appealed from or objected to accordingly, subject to the provision contained in Section LVIII of this Act.

3. If, after delivery of a Schedule the Commissioners shall be satisfied therewith, and shall have received no information of the insufficiency thereof, the said Commissioners shall direct such assessment to be confirmed or altered according to such Schedule, as the case may require.

4. The assessment so confirmed or altered by the said Commissioners shall be final and conclusive, subject only to such surcharge in case of fraud, as in the Section of this Act provided.

Commissioners may call on party to verify Schedules and Statements on oath.

LV. 1. In every case where the said Commissioners shall think proper that the said statement, on which the Collector made his assessment, or the Schedule delivered to the said Commissioners for general purposes shall be verified, they shall require the person to be charged with the said duties to appear before them to verify the said Statement or Schedule.

2. If such person shall be present at the hearing of the appeal, he shall at such hearing, when so required, verify the said Schedule on oath, as hereinafter mentioned, and sign the same with his proper name.

3. If such person shall not be present at the said hearing, the said Commissioners may, if they shall think fit, adjourn the said meeting, and direct the said Assessor to give notice to such person to appear before them on the day to which the hearing shall be adjourned, and to verify the said Statement or Schedule.

4. Such person shall, upon receiving such notice, attend accordingly on the day therein mentioned before the said Commissioners, and shall verify on oath his said Statement or Schedule, and shall sign the same with his proper name.

5. Such oath shall be to the effect that the contents of such Statement or Schedule are true to the best of his judgment or belief, and that the same contains a just and correct account of the balance of all the profits and income of the person delivering the same chargeable to such person under this Act, from whatever source or sources thereof, after making such reductions as are therein stated, and that no deduction whatever other than such as is therein stated, and to such amount only as is therein stated, have been made from the profits or income accounted for.

6. Provided always that such person shall be at liberty to amend his said Statement or Schedule before he shall be required to take such oath.

Commissioners may put questions, either in writing or orally, touching any assessment, and receive answers, and may order to produce books.

LVI. 1. Whenever the Commissioners for general purposes shall be dissatisfied with any assessment made by the Collector, or with any Schedule delivered to them, or shall require further information respecting the same, it shall be lawful for the said Commissioners to put to the person to be charged in respect thereof any question in writing or *vivâ voce* touching such assessment, or the contents of such Schedule, or touching any of the matters which ought to be contained therein, or any sums which shall have been set against or deducted from the profits or gains to be estimated in such assessment or Schedule, and the particulars thereof, and to demand an answer to such question accordingly from the person to be charged: and to require the said person to produce his books and accounts for the year in respect of which he is to be charged:—and so from time to time, whenever the said Commissioners shall think the same necessary.

2. Where such person shall not himself be in attendance, the said Commissioners for general purposes shall issue their Precept, requiring true and particular answers to be given to such questions as aforesaid, within a time to be directed by the said Commissioners.

3. Every such person shall make true and particular answers, in writing, signed by him, to such questions within the time directed by the said Commissioners, or shall, within the like period, tender himself before the said Commissioners, to be examined by them *vivâ voce* to such matters; and every person required to make such answers, or appearing before the said Commissioners, to be examined as a party, or in case of absence, sickness, or other reasonable causes, to be allowed by the said Commissioners as aforesaid, as the clerk, agent, or servant of such party, as herein is mentioned, shall be permitted to give his answers, either in writing as aforesaid, or *vivâ voce*, without having taken any oath, and shall be at liberty to object to any question, and peremptorily to refuse to answer the same, or to produce his books or accounts.

4. The substance of such answers as any such person shall give *vivâ voce*, shall, in his presence, be reduced into writing and read to him, and he shall be at liberty to alter any part thereof, and also to alter or amend any particular contained in his answers in writing, or in any Schedule or Declaration, before he shall be called upon to verify the same in the manner herein directed.

5. Any such Schedule shall be altered or amended, as shall seem requisite, after such inquiry or examination.

Commissioners may call on party to verify answers and examination on oath.

LVII. It shall be lawful for the Commissioners for general purposes, in any of the cases mentioned in the preceding Sections, whenever they shall think the same necessary, to require any person who shall have made any answer in writing as aforesaid, or who shall have been examined *vivâ voce* before them, to verify his examination on oath which any one of the said Commissioners is hereby empowered to administer, and such oath shall be to the effect that the contents of all such answers in writing as shall have been returned to the said Commissioners by him are true; and in the case of an examination *vivâ voce*, shall be to the effect that the contents of his examination, as the same have been reduced into writing, are true; and every such oath shall be subscribed by the party taking the same.

Commissioners may summon witnesses and examine them on oath.

LVIII. 1. It shall be lawful for the Commissioners for general purposes to summon, in like manner, any person whom they shall think able to give evidence or testimony respecting the assessment made, or to be made, on any other person, to appear before them to be examined, and to examine every such person who shall so appear before them on oath, which oath any one of the said Commissioners is hereby empowered to administer.

2. Such oath shall be to the effect that the testimony or evidence to be given by such person shall contain the whole truth, and nothing but the truth, in respect of the matter in question concerning which such evidence or testimony is to be given, and every such oath shall be subscribed by the person taking the same.

When Schedules not returned, or answers given, Commissioners to make assessment according to best of their judgment, which shall be final.

LIX. 1. Whenever any person chargeable under the Act shall have neglected or refused to return a Statement or Schedule according to the exigency of the Precept of the said Commissioners, or whenever any person charged as aforesaid, or any clerk, agent, or servant of such person being summoned, shall have neglected or refused to appear before the Commissioners to be examined, or whenever such person, or his clerk, agent, or servant as aforesaid, shall have declined to answer any question put to him by the said Commissioners in writing or *vivâ voce*, or to produce his books, or whenever the Schedule delivered shall have been objected to as aforesaid, and the person assessed shall not have appeared to oppose such objection, or whenever any person, being required so to do, shall have neglected or refused to verify his Statement or Schedule, or his answers or examination in writing, the said Commissioners shall, in every such case, according to the best of their judgment, subject to the provisions contained in the next succeeding Section of this Act, settle and ascertain in what sums such person ought to be charged, and shall make an assessment accordingly.

2. Such assessment shall be final and conclusive, subject only to such surcharge as is in the 61st Section provided.

Where assessment increased upon erroneous return or in default, Commissioners may charge double amount of which Duties increased, unless the person charged proves that the error or default was not fraudulent or wilful.

LX. In every case where the Commissioners for general purposes shall have increased the assessment upon any person, either upon the amount contained in the Statement or Schedule of such person, or upon his default to return a Statement or Schedule, or duly to verify the same, or upon his refusal, or the refusal of his agent, clerk, or servant as aforesaid, to answer any question, or to produce any book, it shall be lawful for them to charge and assess such person, (in addition to the sum originally assessed), in a sum not exceeding (double) the amount by which the Duties shall have been increased, unless such person shall make it appear to the satisfaction of the said Commissioners, that the omission or wrong statement, or the said default or refusal complained of, did not proceed from any fraud, or contrivances, or intent to evade payment of any sum justly chargeable, or any wilful neglect.

Powers to Collectors or Assessors to surcharge at any time on discovery of fraud or contrivance. Surcharge to be in treble Duty.

LXI. 1. The several Collectors and Assessors in each District are hereby empowered respectively, at all reasonable times, to inspect and examine all and every the assessments of the said Duties made by the Commissioners under this Act, together with the returns of the persons assessed in such District.

2. If any such Collector or Assessor shall discover at any time after the said Commissioners shall have signed and allowed their assessments, and before any Statement or Schedule correcting the said omission or mis-statement shall have been filed under the next succeeding Section of this Act, that any person who ought to be charged with the said Duties, or any of them, shall have been omitted to be charged therewith, or shall have been, through any fraud or contrivances or mis-representation, under-rated in the said assessment, then, and in every such case, the said Collector or Assessor shall certify the same, in writing under his hand, to the said Commissioners, by way of surcharge, together with the full amount of Duty which ought to be paid by way of surcharge, and shall cause notice of such surcharge, and of the time appointed for hearing the same by the said Commissioners, to be given in manner aforesaid to the party chargeable.

3. The said Commissioners shall appoint a time for hearing such surcharge, and shall, at such time, or at any time to which the hearing shall be adjourned by them, hear and determine the matter of the same. If they shall allow the said surcharge, and shall consider that the omission to charge, or the under-rating the party so chargeable, was caused by any fraud, contrivance, or mis-representation on his part, they shall charge and assess him, in addition to the original assessment, in a sum not exceeding treble the amount by which the said Duties shall have been increased upon such surcharge.

LXII. 1. If any person who shall have delivered a Statement or Schedule, shall discover any omission or wrong statement therein, it shall be lawful for him to deliver an additional Statement or Schedule, rectifying such omission or wrong statement, and if such additional Statement or Schedule be found to be true and correct in all its particulars by the Commissioners, they shall correct the assessment on such person in accordance therewith, and such person shall not afterwards be subject to any proceeding to assess double or treble Duties under either of the two last preceding Sections of this Act, or to any proceeding for any of the penalties hereinafter imposed by reason of such original omission or wrong statement.

Persons who have delivered an erroneous statement, or no statement, may be relieved on delivering a correct statement before any proceedings to assess increased Duty or for penalties, or to surcharge.

If any proceedings commenced, Commissioners may stay them on terms.

2. If any person shall not have delivered a Statement or Schedule within the time limited by the Commissioners for that purpose, it shall be lawful for him to deliver a Statement or Schedule in manner herein directed, at any time before a proceeding shall be held to surcharge him, or to recover double or treble Duty or the penalty herein mentioned; and if such last mentioned Statement or Schedule be found by the Commissioners to be true and correct in all particulars, the said Commissioners shall assess the said person in accordance therewith: and no proceeding shall be afterwards had for recovering such double or treble Duties or penalty, by reason of his neglect to deliver the said Statement or Schedule within the time limited.

3. If any proceeding shall have been actually had before the Commissioners for surcharging such sums, or for recovering such double or treble Duties, or such penalty, before the delivery of such additional Statement or Schedule, it shall be lawful for the said Commissioners, on proof to their satisfaction, that no fraud or evasion whatever was intended, to stay such proceedings, either on the terms of paying, or without paying the costs then incurred, as the Commissioners shall think fit.

4. If any person, chargeable to the said Duties, shall have delivered an imperfect Statement or Schedule, and shall give to the Commissioners a sufficient reason why a perfect Statement or Schedule cannot be delivered, the said Commissioners, being satisfied therewith, shall give further time, and so from time to time, for the delivery of such Statement or Schedule, and such person shall not be liable to any double or treble Duty, or to any penalty, for not having delivered such Statement or Schedule within the time before limited, in case such person shall have delivered as perfect a Statement or Schedule as, from the nature of the case, he was enabled, in the judgment of the Commissioners, to give, and so from time to time, as long as the Commissioners shall grant further time as aforesaid.

LXIII. 1. In any case in which an appeal is allowed to be made to the Commissioners for general purposes against any assessment of the Duties contained in Schedule 2 of this Act, or against any surcharge of such Duties, it shall be lawful for the person assessed or charged, if he shall think fit, and if any Commissioners for special purposes shall have been appointed for the the Division or District in which he shall have been so charged, instead of appealing to the said Commissioners for general purposes, to appeal to the Commissioners for special purposes, for the said Division or District upon giving notice of such appeal in writing to the Assessors within the time limited for notices of appeal to the Commissioners for general purposes in similar cases.

Persons assessed under Schedule 2 to have option of appealing to Commissioner for Special Purposes, instead of to Commissioner for General Purposes.

2. Thereupon every such appeal shall be heard and determined by the Commissioners for special purposes of that Division or District, and the determination of the said Commissioners for special purposes shall be final and conclusive in the matter, subject only to such surcharge as in the 61st Section is provided.

3. Provided, always, that no person, who shall claim the exemption or abatement hereinafter granted respectively to persons whose annual income is less than Rupees 200 or Rupees 500 respectively, shall be allowed to appeal to the said Commissioners for special purposes, but that every such claim shall be determined by the Commissioners for general purposes.

LXIV. The Commissioners for general purposes shall, in their respective books of assessment, cause to be entered the several amounts of the sums assessed by them; and they shall, from time to time, make out and transmit to the Commissioner of Revenue of the Division, and in the said Districts of Calcutta, Madras, Bombay, and the Settlement aforesaid, to the respective Chief Revenue Authorities as aforesaid, accounts of the amount of Duty assessed by them, distinguishing the amount charged on each person, which accounts shall severally be made out, with the particulars required by this Act; and they shall also, from time to time, make out and transmit to the said Commissioners or Chief Revenue Authority as aforesaid, lists containing the name, description, and place of residence of every person assessed by them respectively, as soon as the same conveniently can be done.

Commissioners to transmit list of Assessments to Commissioners of Revenue of Division.

Part V.

Provisions as to Trustees and Special Classes of Persons chargeable.

LXV. The trustee, guardian, curator, or committee of any person, being an infant, or married woman, subject to the law of England as aforesaid, or a lunatic, and having the direction, control, or management of the property or concerns of such infant, married woman, or lunatic, whether such infant, married woman, or lunatic, shall reside in India, or not, shall be chargeable to the said Duties in like manner and to the same amount as would be charged, if such infant were of full age, or such married woman were sole, or such lunatic were capable of acting for himself.

Trustees and Guardians of incapacitated persons to be charged.

LXVI. Any person not resident in India, whether a subject of Her Majesty or not, being in the receipt through any agent, factor, or receiver, of any profits or income chargeable under this Act, shall be chargeable in the name of such agent, factor, or receiver having the receipt in India of such profits or income belonging to such person, in the like

Agents, Factors, and Receivers of Non-residents to be charged.

manner and to the like amount as would be charged if such persons were resident in India, and in the actual receipt thereof.

Trustees, Guardians, Agents, &c., required to do all acts necessary for the assessment of their principals.

LXVII. 1. Every such trustee, guardian, curator, or committee in the 65th Section mentioned, and every such agent, factor, or receiver in the 66th Section mentioned, shall be answerable for the doing of all such acts and things as shall be required to be done by virtue of this Act, in order to the assessing of any such person to the Duties granted by this Act, and paying the same.

2. Provided that no trustee, who shall have authorised the receipt of the profits or income arising from trust property by the person entitled thereunto, or by the agent of such last-mentioned person, and which person shall actually receive the same under such authority, nor any agent, or factor, or receiver, of any person, being of full age, and resident in India, and being under no disability, as a married woman subject to the law of England, or a lunatic, who shall return a list in the manner herein required, of the name and residence of such person, and of the assessment so authorised to be received, shall be required to do any other act for the purpose of assessing such person, unless the Commissioners, acting in the execution of this Act in respect of the assessment to be made on such person, shall require the testimony of such trustee, agent, or receiver, in pursuance of the authority by this Act given.

Trustees or Agents of persons of full age, (being resident in India) only required to deliver a list of names and residence of principals.

LXVIII. 1. Every person who shall act in any character as aforesaid for any other person, who, by reason of any such incapacity as aforesaid, or by reason of his not being resident in India, cannot be personally charged by virtue of this Act, shall also, within the like period, deliver in the manner herein directed, and in the same District in which the person delivering such list ought to be charged on his own account, a true and correct statement, in writing, signed by him, of the amount of the income and profits to be charged on him on account of such other person, estimated during the period, and according to the rules contained in the said respective Schedules, together with such declaration of the manner of estimating the same as aforesaid.

2. Provided, always, that where two or more such persons shall be liable to be charged for the same person, one return only shall be required, and such return shall be made by them jointly, or by one or more of them, on behalf of himself or themselves, and the rest of the persons so liable; and it shall be lawful for them to give notice, in writing, to the Commissioners acting in each District where they shall be called upon for such statement, in what District or place, or Districts or places they are respectively chargeable by this Act on their own account, and in which of the said Districts or places they are desirous of being so charged on the behalf of such other person for whom they so act in any of the characters before mentioned, and they shall be assessed accordingly by one assessment in such District or place, provided any one of such persons shall be liable to be charged on his own account in such District or place.

3. If more than one assessment shall be made on such persons, or any of them, on the same account, relief shall be granted for such double assessment by like applications to the Commissioners, as are allowed in other cases by this Act.

Receiver or Manager of Trust Property chargeable.

LXIX. The receiver or manager appointed by any Court in India, whether constituted by Royal Charter or not, or having the direction and control of any property in respect whereof a Duty is charged by this Act, whether the title to such property shall be uncertain or not, or subject to any contingency or not, shall be chargeable to the said Duties in like manner and to the like extent as the persons entitled thereto would be chargeable, if in actual possession of the said property, and if the title thereto were certain and not subject to any contingency whatever.

Court of Wards is to be charged for property in its control.

LXX. The Courts of Wards in the Presidencies of Fort William, Fort St. George and Bombay and in any other parts of British India wherein such Courts shall be established, shall, in respect of all property, profits, and incomes chargeable with any Duty under this Act, in the direction and control of such Courts, whether the proprietors on whose behalf the said Court shall have such direction or control, be or continue disqualified or not, so long as the said Court shall have such direction or control, shall be chargeable to the said Duties in the like manner and to the like extent as the proprietors of such property, if not disqualified, and in actual possession thereof would be chargeable

Administrators General are to be charged for all property in their possession and control.

LXXI. Every Administrator General of Bengal, Madras and Bombay respectively, shall be chargeable under this Act in respect of all property, profits, and income in possession or control, either under or by virtue of any letter of administration or *ad colligenda* or by virtue of any probate granted to him as executor of any will, or of any appointment as curator, or as official trustee.

Receivers, Managers, Court of Wards and Administrators General are required to do all acts under this Act.

LXXII. Every such receiver or manager, every such Court of Wards, and every such Administrator General respectively shall be answerable for doing all such matters and things, and for delivering all such lists, declarations and statements as shall be required to be done as declared by virtue of this Act, in order to the assessing of the Duties imposed by this Act in respect of the several properties, profits, and income under their charge respectively, and in order to the payment of the same.

Corporations, Companies, and Societies charged with Duties, and their Officers to do all acts required for assessment.

LXXIII. 1. All Bodies Politic or Corporate, or Collegiate, and all Companies or Societies of persons, whether corporate or not corporate, and the property thereof, shall be chargeable with such and the like Duties, and be liable to such and the like remedies, as any person and his property will, under this Act, be chargeable with and liable unto.

2. When such Body, Company, or Society shall be registered under Act XIX of 1857, or under any other Act of the Governor-General of India in

Council, the registered Officers of such Body, Company, or Society, and where it shall not be so registered, the Secretary or Principal Agent or Manager in India shall be answerable for doing all such acts and things as shall be required to be done by virtue of this Act, in order to the assessing such Body Corporate, Company or Society to the Duties imposed by this Act, and paying the same.

3. The Treasurer of such Body Corporate, Company, or Society, whether the same be registered as aforesaid or not, shall be also answerable for the payment of the said Duties, when assessed as aforesaid.

Officers of Corporation, Companies, and Societies are required to deliver correct statements.

LXXIV. 1. Every Officer in the second Clause of the last preceding Section described, of any Corporation, Company, or Society, shall also, within the period required by this Act, prepare and deliver in the form and manner prescribed in this Act, a true and correct statement of the profits and gains to be charged on such Corporation, Company, or Society, computed according to the directions of this Act, together with such declaration of the manner of estimating the same as aforesaid.

2. Such estimate shall be made on the amount of the annual profits and gains of such Corporation, Company, or Society, before any dividend shall have been made thereof to any other persons, corporations or companies having any share, right or title in, or to such profits or gains, and all such other persons and Corporations or Companies shall allow out of such dividends a proportionate deduction in respect of the Duty so charged.

Trustees, Agents, and Receivers, may retain Duties charged on them out of trust monies.

LXXV. Where any person being trustee, guardian, tutor, curator, or committee, or being agent, factor, or receiver of or for any person, shall be assessed under this Act in respect of such person; or where any receiver appointed by any Court or any Court of Wards, or any Administrator General, shall be assessed under this Act in respect of the property, profits or incomes received by them in their character respectively; or where any Secretary, Agent, Manager or other Officer of any Corporation, Company, or Society shall be so assessed in respect of such Corporation, Company or Society as aforesaid, it shall be lawful for every such person, who shall be so assessed, by and out of the money which shall come to his hands as such trustee, agent, factor or receiver, guardian, tutor, committee, or curator as aforesaid: or as such receiver, Court of Wards, or Administrator General as aforesaid: or as such Secretary, Manager, Agent, or other Officer, to retain so much and such part thereof from time to time as shall be sufficient to pay such assessment; and each and every of the said persons enumerated in this Section, shall be fully indemnified against every person, Corporation, Company, or Society whatsoever, for all payments which he shall make in pursuance and by virtue of this Act.

Married woman (subject to English law) having separate property chargeable.

LXXVI. 1. Any married woman subject to the law of England in regard to her coverture, acting as a sole trader in her own name, or having or being entitled to any property or profits to her sole or separate use, shall be chargeable to such and the like Duties, and in like manner, except as hereinafter is mentioned, as if she were actually sole and unmarried.

2. Provided, always, that the profits of any married woman subject to the law of England as aforesaid, living with her husband, shall be deemed the profits of the husband, and the same shall be charged in the name of the husband, and not in her name or of her trustee.

3. Provided also that any married woman subject to the law of England as aforesaid, living in India separate from her husband, whether such husband shall be temporarily absent from her or from India, or otherwise, who shall receive any allowance or remittance from property out of India, shall be charged as a *femé sole* if entitled thereto in her own right, and as the agent of the husband if she receive the same from or through him, or from his property, or on his credit.

Commissioners, Collectors, and Assessors to be charged with Duties as other persons.

LXXVII. 1. The persons acting as Commissioners, Collectors, and Assessors in the execution of this Act shall be charged and assessed to all the Duties imposed by this Act if liable thereto, and shall deliver all such lists, declarations and statements, and shall do all such acts and things as shall be required to be delivered or done by this Act, and in order to the assessing of the said Duties in like manner as any other persons.

2. Provided, always, that any Commissioner, whose Statement or Schedule shall be under consideration, or shall be concerned or interested therein either for himself or for any other person in any character before described, shall have no voice, and shall not be present, except upon an appeal for the purpose of being examined *viâ voce* by the Commissioners then having his assessment or Schedule under consideration, but shall withdraw during the consideration and determination thereof.

PART VI.

Rules under Schedule I.

LXXVIII. The Duties hereby imposed and contained in Schedule I shall be assessed and charged under the following Rules, that is to say:—

SCHEDULE I.

Profits of lands paying revenue direct to Government under settlements subject to revision, to be estimated at one-half the Government Revenue.

1. The annual profits of the proprietors, and holders of lands paying revenue direct to Government, not under any perpetual or permanent settlement, but under any settlement liable to revision or alteration, shall be estimated at (one-half) of the annual amount of revenue payable to the Government. The owners or holders of such lands shall be chargeable with the amount of such annual profits so estimated.

Assessment upon such lands may be reduced on proof that the profits realized are less than one-half the Government Revenue.

2. If any owner or holder of lands included in Rule No. 1 shall prove to the satisfaction of the Collector, or on appeal to the satisfaction of the Commissioners for general purposes, that the actual annual profits received by him from the said lands are less in value than [one-half] the annual amount of revenue payable in respect of the said lands, the Collector or the said Commissioners on appeal shall reduce accordingly the annual value of the lands with which such proprietor is chargeable.

3. In case any such owner or holder shall object, either before the Collector or the Commissioner, to be charged with the annual value at the rate of [one-half] the annual amount of revenue payable on the said lands, he shall be bound to make all the returns and statements, and be subject to the same rules as the owners or holders of lands mentioned in the following rules: and if it shall appear to the Collector or to the Commissioners on appeal that the annual profits arising from the said lands are more in value than [one-half] of the said annual amount of the said Government Revenue, the said Collector or the said Commissioners shall charge such owner or holder with such increased annual value of the profits, and he shall be charged double Duty in respect thereof.

Upon applications to reduce, proprietor, if he finds liable to be charged with excess of profits above one-half of the Government Revenue.

4. All persons in the actual receipt, whether as owners or not, of the rents or profits of any lands or houses not included in the said first general rule whether paying revenue to the Government or not, shall return and deliver, as aforesaid, a statement of all the rents and profits, of whatsoever nature or kind, including dues, services, royalties, fines, tolls, and casual profits received by them during the preceding year, that is to say, the year immediately preceding the year of assessment and ending on the 30th day of April next preceding that year, and shall be chargeable with the annual amount of such rents and profits estimated as herein mentioned.

All persons in receipt of rents and profits of lands and houses not included in Rule No. 1, to make returns, and to be chargeable with actual profits.

5. (1.) In estimating such rents and profits, the gross amount received during the preceding year shall be fully stated; but if the person receiving the same be himself liable to pay, in respect of the said premises, any rent, jumma, or annual sum of any kind whatsoever, received or charged in respect thereof, he shall state in his return the amount of such rent, jumma, or charge, and shall be charged with the said Duties on the said gross rents and profits, and on paying the full amount of the said Duties shall and may deduct and retain out of the same so much of the said Duties on account of the same as a like rate on such rent or annual sum shall, by a just proportion, amount unto.

Gross amount of rents and profits to be stated, but provision for deduction.

(2.) The persons entitled to such rent, jumma, or annual payment, their receivers or agents shall allow such deduction upon the receipt of the residue of the said rents or annual payments, without any fee or charge for such allowance, and the person who shall have been so charged, and shall have so paid the said Duty, and made the said deduction as aforesaid, shall be acquitted and discharged of so much money as if he had actually paid the same to the person to whom the said rent or annual sum shall be due and payable as aforesaid.

6. Ryots and persons in the occupation of lands for agricultural purposes holding at rack-rent, and whose rent shall be subject to a revision or enhancement from time to time, and ryots in the occupation of lands for such purposes only, and actually engaged in the cultivation of the soil, or the depasturing of animals thereon, whether their rent shall be a rack-rent, or subject to revision or enhancement or not, shall not be chargeable with the said Duties in respect only of their occupation of the said lands: but shall when, and if required by the Assessor, return and deliver in the manner required by this Act a statement of the amount of rent payable by them respectively, and of the landlords and persons to whom they pay the same respectively.

Ryots and persons holding for agricultural purposes only at rack-rent not chargeable in respect of occupation only, but shall return name of landlord and rent.

7. Persons occupying houses for the purpose of habitation only, holding the same at a rack-rent, shall not be chargeable with the said Duties in respect of their occupation only of the said houses, but shall, when, and if required by the Assessor, return and deliver such statement as in the last preceding rule mentioned.

A similar provision as to occupiers of houses at rack-rent.

8. All persons occupying lands or houses other than persons mentioned respectively in Rules Nos. 6 and 7, and not being the owners thereof, shall return and deliver in manner aforesaid the actual amount of profits realized by them from the said lands or houses during the preceding year, according to Rule No. 2.

All other persons occupying lands to return and be charged with actual profits.

9. Owners of lands and of houses occupying the same, shall be chargeable in respect of the annual value of the same at the rack-rent at which the same are worth to be let for the year.

Owners of lands and of houses occupying the same to be charged at rack-rent at which the same are worth to be let.

10. In respect of all fines or bonuses received in consideration of any lease of, or agreement to let lands or houses, the said Duty shall be assessed upon the amount received within the year preceding by, or on account of the party, *Provided* that, if such party shall prove to the satisfaction of the Collector or of the Commissioners for general purposes, that such fines, or any part thereof, have been applied as productive capital on which a profit has arisen or will arise, otherwise chargeable under this Act for the year in which the assessment shall be made, it shall be lawful for the said Collectors, or for the Commissioners on appeal, to discharge the amount so applied from the profits liable to assessment under this Rule.

Rule as to fines and bonuses or lease.

11. Where any mortgagee or creditor having a lien on lands or houses shall be in possession of the lands or houses mortgaged or secured, such mortgagee or creditor, whether in the actual occupation thereof, or in the receipt of the rents and profits thereof, shall be chargeable as the owner of the same according to the Rules herein contained respectively:—and upon any settlement of accounts between such mortgagee or creditor, and the mortgagor or debtor, the Duty payable in respect of the amount of the interest payable upon the mortgage or debt shall be taken and allowed as so much money received by such mortgagee or other creditor on account of such interest.

Rule as to mortgagees in possession.

12. Where the person who is the owner of any lands or houses at the time the assessment is made, shall die before payment of the Duty, the heirs, executors, administrators or assigns, or other person who, on such death, shall become entitled to the rent and profits thereof, shall be liable to the payment of

Rule as to owners dying before payment.

all arrears of the said Duty due at the time of such death, and to all subsequent instalments for that year without any new assessment.

Rule as to houses divided into distinct portions.

13. Where any house shall be divided into distinct portions, and occupied by distinct owners or their respective tenants, such proportion shall be charged distinct to their respective occupiers.

No deduction allowed, unless expressly authorized and stated in writing.

14. (1.) No deduction from the estimate or assessment of any lands or houses shall be allowed in any case, unless the same shall be authorised by this Act, nor unless an account in writing, signed by the party claiming such deduction, stating the nature and amount thereof, shall have been delivered to the Assessors within the time and pursuant to the notice given by such Assessor.

(2.) If any such deduction shall be made or allowed contrary to this Act, or without such account in writing as aforesaid, the party making the same shall be surcharged with the amount of such deduction.

Rules as to rents received in grain or produce.

15. Where the amount of rent of any lands shall depend wholly or in part on the price of any kind of *grain*, or on the actual produce of the land, either in respect of the price or quantity of such produce, the computation for the purpose of charging the Duties in Schedule I shall be made, and the amount to be assessed shall be ascertained, according to the Rules and in the manner by which such rents have been usually ascertained in the said District, between the landlords and tenants, and the said Commissioners shall, in such cases, determine according to what Rules and in what manner it has been usual, in the said District, to ascertain the amount of such rents between landlords and tenants.

Tenants and landlords, when required, to produce leases, kuboolyuts and rent bills.

16. (1.) It shall be lawful for the Assessor of the District to cause such notice as herein mentioned to be given either to the tenant or occupier, or to the landlord of any lands or houses in the District, or to both the tenant or occupier, and to the landlord, as he shall, in his discretion, think fit.

(2.) Every tenant or occupier of lands shall, within ten days after the said Assessor shall have left at his usual place of abode a notice in writing, requiring the same, produce to such Assessor the lease, agreement, or instrument in writing, under which such tenant or occupier holds such lands or houses, together with any receipts or bills for rent which he may have received during the preceding year or during such further period as the Assessor may specify in the said notice.

(3.) Where there shall be no such lease, agreement, or instrument, or the same shall not be in the possession or power of such tenant or occupier, then he shall leave with such Assessor, within the time before-mentioned, a return of the actual rent annually reserved and payable, and of any other valuable consideration given or to be given, to the landlord of such lands or houses as a further consideration for such tenancy, under the penalty of treble the Duty hereby chargeable thereon, in case of any wilful neglect to comply with such notice.

(4.) Every landlord or owner of lands or houses occupied by his tenants shall also, within ten days after the said Assessor shall have left at his usual place of abode a notice in writing requiring the same, produce to such Collector the kuboolyuts or agreements, or counterparts of the instruments in writing under which such tenants hold such lands or houses, and where there shall be no such kuboolyut or agreement, or counterpart, or the same shall not be in the possession or power of such landlord, he shall leave with such Assessor, within the time before-mentioned, a like return in writing containing such particulars, and under such penalty as in this Rule before provided.

(5.) It shall be lawful for such Assessor to make his assessment on the production of such lease, or agreement, or instrument, or receipt, or of such rent-rolls, or of such kuboolyuts or counterpart, as the case may be, according to the rent therein respectively reserved, specified or made payable, if satisfied with the genuineness thereof respectively, and in case of non-production of any of such documents, then upon the rent reserved or made payable, according to the account thereof delivered as aforesaid, if he shall be satisfied that the said lands have been *bonâ fide* let at the reserved rent notified to him as aforesaid, without other valuable consideration.

(6.) But in case such Assessor shall not be satisfied of the genuineness of the said documents, or any of them, or with the note given to him, or in case no such note shall be given, then such Assessor shall make the said assessment according to the best of his judgment, as directed in the foregoing Rules.

(7.) Provided, always, that, if the house occupied by any such tenant shall be distant more than five miles from the dwelling-house of such Assessor, it shall be competent to such tenant to lodge his lease, agreement, or instrument, or note in writing of the rent, with the nearest Officer of the Government in the revenue establishment in the said District; and such Officer shall produce the same to the said Assessor when required.

Rules as to lands or houses unoccupied.

17. (1.) The said Duties shall be assessed on all lands and houses, whether occupied at the time of assessment or not: in case any lands chargeable to the said Duties shall be unoccupied, and no distress can be found on the same at the time of such Duties.

(2.) Provided, always, that the said Duties, or either of them, shall not be charged or levied on any house which shall be or become unoccupied for such year, or portion of the year, as the same shall be unoccupied, but the assessment thereupon for such year, or portion of the year as aforesaid, shall, upon appeal, be discharged or diminished by the Commissioners, on due proof of the time during which such house remained unoccupied.

Power to Assessor to enter and survey lands and houses.

18. In cases where the person chargeable under this Act in respect of any lands or houses, or the tenant or occupier, shall, upon due notice under this Act, omit to produce or deliver any account or note in writing, which he is by this Act required to produce or deliver according to such Rule in the Act as is applicable to such property, or shall have delivered an account with which the Collector or the Commissioners upon appeal, or upon any objection taken under this Act, shall be dissatisfied, the Assessor, having first obtained an order in that

behalf, signed by the said Collector or by the said Commissioners respectively and taking to his assistance such person or persons of skill as shall be named in such order, shall, after two days' notice to the occupier, have full power, at all reasonable times in the day-time, to view and examine any lands, houses, or other property chargeable, in order to make a survey thereof, and otherwise to ascertain the annual value at which the same ought to be charged by virtue of this Act, and for so doing shall have liberty to enter upon any lands or houses, and to value the same, and to measure and survey the same, if they cannot otherwise ascertain the annual value thereof.

Power to appoint a Valuer.

19. (1.) If, upon appeal, any dispute shall arise touching the annual value of any lands or houses, and the Commissioners shall deem it necessary, or the appellants shall desire, that a valuation thereof should be taken and made by any person of skill, it shall be lawful for the said Commissioners to direct that a valuation be made by any person to be named by the said Commissioners, the costs and charges whereof shall abide the final determination of the said Commissioners, and to require the just valuation to be verified on the oath or solemn affirmation of the person making the same; but in case the appellant, after having desired such valuation, shall not within such time as the said Commissioners shall consider reasonable, cause such valuation to be made as aforesaid, the said Commissioners shall make an assessment according to the best of their judgment without such valuation.

(2.) Provided, always, that it shall be competent to the said Commissioners in every such case where the valuation so made shall exceed the value put upon the same lands or houses by the appellant, to direct the costs and charges attending the same to be paid by him; but if they shall be of opinion that such costs and charges have not been incurred through any default of the said appellant, they shall direct the same to be paid by the Collector of the District, who, on the certificate of the Commissioners, present at the time of the determination, shall pay the same, and the sum so paid shall be allowed to such Collector in his accounts.

Deduction where rents reduced in consequence of flood, drought, or tempest.

20. (1.) Whenever by any flood, drought, or tempest, loss shall be sustained on the growing crops, or on the stock on lands let to tenants, or the said lands, or any part thereof, shall, by such flood, drought, or tempest, be rendered incapable of cultivation for any year, and it shall be proved on oath, to the satisfaction of the Collector, or, upon appeal, to the satisfaction of the Commissioners for general purposes, that the owner of the said lands, or the person in receipt of the rents thereof, hath, in consideration of such loss, abated or agreed to abate to his tenant the whole or any proportion of the rent reserved or payable by such tenant for any year of such demise, it shall be lawful for the said Collector, or for the said Commissioners, to abate in the assessment made in respect of the said lands for the same year for which such rent hath been abated, and to discharge therefrom the whole or the like proportion of Duty as the said owner shall appear, on such proof as aforesaid, to have abated of or from the rent reserved and made payable to him on such demise.

(2.) It shall also be lawful for the said Collectors, or for the said Commissioners, in every such case, to abate in the assessment made in respect of the occupation of the said land for the same year, and to discharge therefrom the like proportion of Duty as shall have been abated or discharged from the assessment made in respect of the property on the said lands for the cause aforesaid.

A similar provision as to lands in occupation of owner.

21. Whenever, from any of the causes aforesaid, the like loss shall be sustained on lands in the occupation of the owner, and the same shall be proved to the satisfaction of the Collector, or, in case of appeal, before the said Commissioners, it shall be lawful for him or them to abate in the several assessments made in respect of the said lands, and to discharge the whole or any part of the said respective Duties, and in proportion to the loss so sustained, and to the amount which he or they shall be of opinion would, or ought to have been abated as aforesaid, if the said lands had been demised to a tenant, and a proportionate abatement had been made to such tenant under the circumstances of the said loss.

Deductions from rents for loss caused by insolvency or absconding of tenants.

22. Whenever any loss of rents shall be sustained by the owner or landlord of any lands occasioned by the insolvency or absconding of the tenant or occupier by whom such rent was payable, or by the fraudulent assignment or removal of his goods, or by reason of such lands being left unoccupied or waste, and the same shall be established to the satisfaction of the said Collector, or upon appeal to the satisfaction of the said Commissioners for general purposes, it shall be lawful for the said Collector or for the said Commissioners to abate in the assessment made in respect of the said lands, and to discharge the whole or any part of the said Duties in proportion to the loss so sustained.

Part VII.

Rules under Schedule II.

LXXIX. The Duties hereby imposed contained in the Schedule marked II shall be assessed and charged under the following Rules:—

Schedule II.

The said Rules shall extend and apply to every description of property or profits which shall not be contained in either of the said Schedules I or III, and to every description of employment of profit not contained in Schedule IV., and not specially exempted from the said respective Duties, and shall be charged annually on, and paid by the person, receiving or entitled unto the same, and his representatives.

First Case.—Duties to be charged in respect of any Trade.

Computation of Duties to be for the preceding year.

1. (1.) The Duties to be charged in respect thereof shall be computed at a sum not less than the full amount of the balance of the profits of such trade during the preceding year, that is to say, during one year, ending on the day of the year immediately preceding the year of assessment on which the accounts of the said trade, manufacture, adventure, or concern shall have been usually made up, or on the 30th day of April preceding the year of

assessment, and shall be assessed, charged, and paid without other deduction than is hereinafter allowed.

Rules when the Trade has been commenced within the preceding year.

(2.) Provided, always, that in cases where the trade, manufacture, adventure, or concern shall have been set up and commenced within the said period of one year, or within the year of assessment, the computation shall be made according to an average of the balance of the profits for such period as the Commissioners shall, under the circumstances, deem reasonable and direct.

Duties under Schedule II to extend to all trades and manufactures, whether connected with the occupation of land or not.

2. (1.) The said Duties shall extend to every Person, Body, Politic or Corporate, Company, or Society in respect of any trade, manufacture, business, adventure, concern, or carried on by them respectively in India or elsewhere as aforesaid.

(2.) The said Duties under Schedule II shall extend to every such trade, business, occupation, adventure, or concern, whether the same be connected with the occupation and use of land or not, including among others the following persons: Railway Companies, Canal Companies, Irrigation Companies, Docking Companies, Coal Companies, Gas Companies, Mining Companies, Tea Companies Indigo Planters, Coffee Planters, Sugar Planters, Tea Planters, Silk Manufacturers, Holders of Silk filatures, and all Companies and persons holding or using lands for the purpose of manufacturing the produce thereof, and selling such produce when manufactured, or for any purpose of the nature of trade or manufacture, whether such Companies or persons are subject to the Bankrupt Laws as traders or not.

(3.) The foregoing enumeration shall not be construed to exclude from the provisions as to Schedule II any person not expressly specified therein, who would, but for such enumeration, have been deemed to be included therein under the general words of this Rule.

No deduction to be allowed in computation, except those specified.

3. In estimating the balance of profits chargeable under Schedule II, or for the purpose of assessing the Duty thereon, no sum shall be set against, or deducted from, or allowed to be set against or deducted from such profits or gains on account of any sum expended for repairs of premises occupied for the purpose of such trade, manufacture, or concern, nor for any sum expended for the supply, or repairs, or alterations of any implements, utensils, or articles employed for the purpose of such trade, manufacture, or concern, beyond the sum usually expended for such purposes according to an average of three years preceding the year in which such assessment shall be made: nor on account of loss not connected with, or arising out of such trade, manufacture, or concern, nor on account of any capital withdrawn therefrom, nor for any sum employed or intended to be employed as capital in such trade, manufacture, adventure, or concern, nor for any capital employed in improvement of premises occupied for the purposes of such trade, manufacture, or concern; nor on account of any interest which might have been made on such sums if laid out at interest; nor for any debts, except bad debts proved to be such to the satisfaction of the Commissioners respectively, or except doubtful debts as hereinafter mentioned; nor for any average loss beyond the actual amount of loss after adjustment nor for any sum recoverable under an insurance or contract of indemnity.

Doubtful debts may be deducted.

4. In estimating the amount of profits as aforesaid, it shall be lawful to estimate the value of all doubtful debts due or owing to such persons, and in the case of the insolvency or bankruptcy of the debtor, the amount of the dividend which may reasonably be expected to be received upon such debt, shall be deemed to be the value thereof, and the Duty chargeable shall be assessed and charged upon the estimated value of such doubtful debts accordingly.

No deduction on account of annuities payable out of profits.

5. In estimating the amount of the profits arising as aforesaid, no deduction shall be made on account of any annual interest, or any annuity or other annual payment payable out of such profits.

Second Case.—The Duty to be charged in respect of professions or employments not contained in any other Schedule of the Act.

Duties chargeable on all employments by retainer, whether annual or not.

6. The said Duties on employments shall be construed to extend to every employment by retainer in any character whatever, whether such retainer shall be annual or for a longer or shorter period; and to all profits and earnings, of whatever value, subject only to such exemptions as are hereinafter mentioned.

Period of computation.

7. The Duty to be charged shall be computed at a sum not less than the full amount of the balance of the profits and emoluments of such profession or employment (after making such deductions, and no others, as by this Act are allowed,) within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction, subject to the like provisions as are made in the first case in Rule No. 1, in respect of the period of computation in the case of setting up or commencing such profession, employment or vocation within one year preceding the year of assessment, or within the year of assessment.

3rd, 4th, or 5th Rules of Case 1 applicable to Case 2.

8. The third, fourth, and fifth Rules in the first case shall also extend to the profits arising under the second case, as far as they are applicable.

Rules applying to both the preceding cases.

Disbursements which are not to be allowed in computing profits under Schedule 2.

9. In estimating the balance of the profits to be charged according to either of the first or second cases, no sum shall be set against or deducted from, or allowed to be set against or deducted from such profits or gains for any disbursements or expenses whatever, not being money wholly and exclusively laid out or expended for the purposes of such trade, manufacture, or concern, or of such profession or employment, nor for any disbursements or expenses of maintenance of the parties, their families, or establishments, nor for the rent or value of any dwelling house or domestic offices or any part of such dwelling house or domestic offices, except such part thereof as may be used for the purposes of such trade, or concern, or pro-

fession, or employment not exceeding the proportion of the said rent or value hereinafter mentioned, nor for any sum expended in any other domestic or private purposes distinct from the purposes of such trade, manufacture, adventure, or concern, or of such profession or employment.

Duties to be computed inclusive of profits arising from lands connected with trade.

10. The computation of the Duties to be charged in respect of any trade, manufacture, or concern, or any profession, whether carried on by any person singly, or by any one or more persons jointly, or by any Corporation, Company, or Society, shall be made inclusive of the profits or gains arising from lands or houses occupied for the purposes of such trade, manufacture, or concern or of any profession.

Rules as to computing Duties in the case of several persons in partnership.

11. (1.) The computation of Duties arising in respect of any trade, adventure, or concern, or any profession carried on by two or more persons jointly, shall be made and stated jointly and in one sum and separately and distinctly from any other Duties chargeable on the same persons or either or any of them.

(2.) The return of the partner who shall be first named in the deed, instrument, or other agreement of co-partnership, (or where there shall be no such deed, instrument, or agreement, then of the partner who shall be named singly, or with precedence to the other partner or partners, in the usual name, style, or firm of such co-partnership, or where such precedent partner shall not be an acting partner, then of the precedent acting partner,) and who shall be resident in India, shall be sufficient authority to charge such partners jointly.

(3.) Every such partner who shall be so first named as aforesaid, and such precedent partner or precedent acting partner as aforesaid resident in India, is hereby required, under the penalty herein contained for default in making any return required by this Act, to make such return on behalf of himself and the other partner or partners, whose names and residences shall also be declared in such return.

(4.) Provided, always, that where no such partner shall be resident in India, then the statement shall be prepared and delivered by their agent, manager, or factor resident in India, jointly for such parthers, and such joint assessment shall be made in the partnership name, style, or firm, and no separate statement shall be allowed in any case of partnership, except for the purpose of the partners separately claiming an exemption as herein directed, or of accounting for separate concerns.

(5.) Provided that, if any partner being entitled to exemption, shall declare the proportion of his share in such partnership, trade, profession, or concern, in order to a separate assessment for the above purpose, it shall be lawful to charge such partners separately; but if no such claim be made, then such assessment shall be made jointly, according to the amount of the profits and gains of such partnership.

(6.) Provided, also, that any partner in such trade, profession, or concern which shall have been already returned by such precedent partner as aforesaid, may return his name and place of abode, and that he is such partner, without returning the amount of Duty payable in respect thereof, unless the Collector or Commissioners respectively shall think proper to require a further return, in which case it shall be lawful for such Collector or Commissioners to require from every such partner the like return and the like information and evidence as they are hereby entitled to require from the precedent partner.

Rule as to change in partners.

12. If amongst any persons engaged in any trade, adventure, or concern, or in any profession in partnership together, any change shall take place in any such partnership, either by death or dissolution of partnership, as to all or any of the partners, or by admitting any other partner therein before the time of making the assessment, or within the period for which the assessment ought to be made under this Act, or if any person shall have succeeded to any trade, adventure, or concern or any profession within such respective periods as aforesaid, the Duty payable in respect of such partnership, or any of such partners, or any person succeeding to such profession, trade, adventure, or concern, shall be computed and ascertained according to the profits and gains of such business derived during the respective periods herein mentioned, notwithstanding such change therein or succession thereto as aforesaid, unless such partners of such persons succeeding to such business as aforesaid, shall prove, to the satisfaction of the Collector or Commissioners, that the profits and gains of such business have fallen short or will fall short for some specific cause, to be alleged to them, since such change or succession took place by reason thereof.

Statement of profits to include every source of profit chargeable under the Acts, and party to be chargeable in same District.

13. (1.) Every statement of profits to be charged under this Schedule shall include every source so chargeable on the person delivering the same on his own account, or on account of any other person.

(2.) Every person shall be chargeable in respect of the whole of such Duties in one and the same District, and by the same Collector and Commissioners (except in cases where the same person shall be engaged in different partnerships, or the same person shall be engaged in different concerns, relating to trade or manufacture in divers places, in each of which cases a separate assessment shall be made in respect of each concern at the place where such concern, if singly carried on, ought to be charged as herein directed.)

(3.) Every such statement on the behalf of any other person, for which such person shall be chargeable as acting in any of the characters before described, or on the behalf of any Corporation or Company shall include every source chargeable as last aforesaid and shall be delivered in that District where such person, Corporation, or Company would be chargeable, if acting on his or their own behalf.

Third Case.—The Duty to be charged in respect of profits of an uncertain yearly value not charged in Schedule I.

Rule as to profits of uncertain yearly value.

14. The Duty to be charged in respect of profits of uncertain yearly value, not charged in Schedule I., shall be computed at a sum not less than the full amount of the profits arising therefrom, within the preced-

ing year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction.

Rule as to profits on securities in discount not included in Schedule III.

15. The profits on all securities bearing interest payable out of the public revenue, (except securities herein directed to be charged under the Rules of Schedule III); and on all discounts and on all interest of money, not being annual interest payable or paid by any person whatever, shall be charged according to the last preceding Rule in this case.

Fourth Case.—The Duty to be charged in respect of Interest or income arising from any Possession situated out of British India, whether in any other part of Her Majesty's Dominions or not.

Computation of Income arising from Possessions out of British India to be made according to receipts of preceding year.

16. The Duty to be charged in respect of such interest or income shall be computed on a sum not less than the full amount of the actual sums which have been received in India during the preceding year, without other deduction or abatement than is herein allowed.

Fifth Case.—The Duty to be charged in respect of any annual profits not falling under any of the foregoing Rules, and not charged by virtue of any of the other Schedules contained in this Act.

Computation of profits not falling under any of the foregoing Rules.

17. The nature of such profits and the grounds on which the amount thereof shall have been computed, and the average taken thereon (if any), shall be stated in the return made by the party in this behalf, and the computation shall be made either on the amount of the full values of the profits received annually or according to an average of such period, not exceeding one year, as the case may require, and as shall be directed by the said Commissioners, and such statement and computation shall be made to the best of the knowledge and belief of the person in receipt of the same, or entitled thereto.

When one person, or one firm consisting of the same persons, carries on two distinct trades, losses in one trade may be set off against profits in the other.

18. (1.) Any person carrying on two or more distinct trades, the profits whereof are made chargeable under the Rules of Schedule II, and in each of which he is solely interested; or any two or more persons carrying on in partnership with each other, two or more distinct trades, in each of which the same persons alone are interested, may deduct and set off against the profits acquired in one or more of the said trades, the excess of the loss sustained in any other of the said trades over and above the profits thereof, in such manner as may be done under this Act, where a loss shall be deducted from the profits of the same trade.

(2.) Such person or persons shall, in such cases make separate statements of the profits and losses of the said several trades.

Deduction for two-thirds of rent of houses occupied for purpose of Trade or Profession.

19. Any person carrying on any trade or any profession, either alone or in partnership, renting a house part whereof shall be used by him for the purposes of any trade or any profession hereby charged, may deduct and set off from the profits of such trade, or profession, such sum, not exceeding two-third parts of the rent *bonâ fide* paid for such house, with the appurtenances, as the Collector, or upon appeal, the Commissioners shall think fit to allow and the said Collector and Commissioners shall have authority to allow such deductions as in other cases, and to assess such person accordingly.

Rules for charging all annual interest not otherwise charged under the Act.

20. (1.) Upon all annuities, yearly interest of money, or other annual payments, whether such payments shall be payable within or out of India either as a charge on any property of the person paying the same by virtue of any deed, or will, or otherwise or as a reservation thereout, or as a personal debt or obligation by virtue of any contract, or whether the same shall be received and payable half-yearly, or at any shorter or more distant periods, the Duties payable under the Act shall be charged upon the annual amount thereof, without deduction, according to, and under and subject to the provisions by which the Duty in the third case of Schedule II may be charged.

(2.) Provided, that in every case where the same shall be payable out of profits brought into charge by virtue of this Act, no assessment shall be made upon the person entitled to such annuity, interest, or other annual payment, but the whole of such profits shall be charged with the said Duties on the person liable to such annual payment.

(3.) The person so liable to make such annual paymenti whether out of the profits or gains charged with Duty or out of any annual payment liable to deduction, or from which a deduction hath been made, shall be authorized to deduct out of such annual payment at the rate of Rupees 3 and Rupee 1, for every Rupees 100 of the amount thereof.

(4.) The person to whom such payment, liable to deduction, is to be made, shall allow such deduction at the full rate of Duty hereby directed to be charged upon the receipt of the residue of such money, and under the penalty hereinafter contained.

(5.) The person charged to the said Duties, having made such deduction, shall be acquitted and discharged of so much money as such deduction shall amount unto, as if the amount thereof had actually been paid unto the person to whom such payment shall have been due and payable.

(6.) In every case where any annual payment as aforesaid shall, by reason of the same being charged on any property or security not being in India or otherwise, be received or receivable without any such deduction as aforesaid, and in every case where any such payment shall be made from profits not charged by this Act, or where any interest of money shall not be reserved or charged, or payable for the period of one year, then and in every such case there shall be charged upon such interest, annuity or orher annual payment as aforesaid the Duties herein mentioned according to, and under, and subject to the several and respective pro-

visions by which the Duties in the third case of Schedule II may be charged.

Deduction in payment of interest of money and other payments from profits under Schedule II. to be made under a certificate.

21. (1.) Whenever it shall be proved, to the satisfaction of the Commissioners for general purposes acting in the District where any person making the application shall reside, that any interest of money, annuity, or other annual payment shall be annually paid out of the profits and gains *bonâ fide* accounted for and charged by virtue of this Act, at the rate and according to the Rules specified in Schedule II., without any deduction on account thereof, it shall be lawful for such Commissioners to grant a certificate thereof under the hands of any one of them, in such form as shall be provided under the authority of this Act, which certificate shall entitle the person so assessed, upon payment of such interest, annuity, or other annual payment to abate and deduct so much thereof as a like rate on such interest, annuity, or other annual payments would amount unto.

(2.) Every person to whom such interest, annuity, or other annual payment shall be paid, shall allow such deductions and payments upon receipt of the residue of such interest, annuity, or other annual payment, and the person paying the same shall be acquitted and discharged of so much money as a like rate thereon would amount unto, as if the same had actually been paid unto the person to whom such interest, annuity, or other annual payment shall have been due and payable.

(3.) Provided that no such certificate shall be required where such payments are to be made out of the profits or gains arising from lands or houses as before mentioned, or of any office or employment of profits or out of any annuity, pension, stipend, or any dividend or share in such public annuities as are herein mentioned, but such deductions in all such cases may be made without having obtained such certificate.

Rules as to Districts in which persons are chargeable.

General Rule as to the District in which persons are chargeable.

22. (1.) Every person being a householder except persons engaged in any trade or profession, shall be charged to the said Duties contained in Schedule II by the Collector or Commissioners acting for the District, where his dwelling house shall be situate.

(2.) Every person engaged in any trade or profession shall be chargeable by the Collector or Commissioners acting for the District or place where such trade shall be carried on, or such profession be exercised, whether such trade shall be carried on, or such profession exercised, wholly or in part only in India, or whether such person shall be engaged in one only or more such trades or professions, except where the same person shall be engaged in different concerns, and a loss for one concern shall be set off or deducted from the profits of another concern.

(3.) Every person not being a householder, nor engaged in any trade or profession, who shall have any place of ordinary residence, shall be charged by the Collector or Commissioners acting for the District where he shall ordinarily reside.

(4.) Every person not hereinbefore described shall be charged by the Collector or Commissioners acting for the District where such person shall reside at the time of beginning to execute this Act in each year, by giving such general notices as are herein mentioned, or shall first come to reside after the time for giving such general notices.

(5.) Every such charge made in such District or place shall be valid and effectual notwithstanding the subsequent removal of the person so charged from the District or place.

Persons to deliver statement of District where chargeable.

23. In order that the place where the said last-mentioned Duties are to be charged may be ascertained, every person is hereby required, on the delivery of any list or statement as aforesaid, at the same time to deliver a declaration in writing, signed by him, declaring in what place he is chargeable, and whether he is engaged in any and what trade or profession, or not, and if he shall be so engaged, declaring also the place or places where the same shall be carried on or exercised.

24. Where any trade shall be carried on in India, by the manufacture of goods, wares, or merchandize, the assessment thereon shall be at the place of manufacture, although the sales of such goods, wares, or merchandize shall be elsewhere.

Persons not engaged in trade, having more then one dwelling house, where chargeable.

25. Every person not being engaged in any trade or profession, having two or more houses or places at which he shall be ordinarily resident, shall be charged at such of the Districts or places wherein the dwelling house shall be situate, in which he shall be ordinarily resident at the time when the Assessors shall first issue their notice under this Act in each year, in manner aforesaid, or in which he shall first come ordinarily to reside after giving such general notice as aforesaid.

Persons having more than one residence, or carrying trade in different Districts, may be called on to make returns in both Districts.

26. Every person having two residences, or carrying on any trade, or exercising any profession in different Districts, or in any District different from the District of his ordinary residence shall, if required by the respective Assessors (acting under the direction of the Collector or Commissioners,) deliver in each of such Districts the like lists, declarations, and statements as he is hereby required to deliver in the District where such person ought to be charged, but shall not be liable to any double charge by reason thereof.

Profits from foreign possessions to be charged in Districts where persons chargeable reside.

27. The Duties to be assessed by virtue of this Act in respect of the profits or income arising from possessions or securities out of British India, whether within any other of Her Majesty's dominions or not, may be stated to and assessed by the Collector and Commissioners respectively acting for the District where the persons receiving or entitled unto the same shall reside or carry on any trade or profession.

Temporary residents to be charged in respect of income and profits out of India after six months' residence, but not before.

28. (1.) No person who shall, on or after the passing of this Act, be in British India for some temporary purpose only, and not with any view or intent of residing therein for a period exceeding six months in the whole from the commencement of such residence, and who shall not actually have resided in British India at one time or at several times for a period equal in the whole to six month in any one year, shall be charged with the said

Duties mentioned in Schedule II. as a person residing in India in respect of the profits or income received from or out of any possessions, property, or securities, not being in India, or from any trade, adventure, or profession not carried on in India.

(2.) But every such person, if he shall actually reside or remain in British India for such space of time as aforesaid, shall be chargeable to the said Duties in the District in which he shall reside or be, for the year commencing on the 1st day of May preceding.

(3.) Any such person who shall depart from India, after claiming such exemption, and shall again return to India, on or before the 30th day of April next after such claim made, shall be chargeable to the said Duties in the District wherein he shall reside or be, as a person residing in India, for the whole of the year in which such claim shall have been made.

Lists under the Act may be delivered sealed, but superscribed with name and address of the party.

29. All lists, declarations, and statements, containing the amount of profits charged under Schedule II may be delivered to the respective persons, and in the manner herein directed, sealed up, if superscribed with the name and place of abode of, or place of exercising the profession or carrying on trade by, the person by whom the same shall have been made.

Part VIII.

Rules under Schedules I and II.—Assessments before Special Commissioners and Compositions.

Assessments before Special Commissioners.

Persons to have the option of being assessed under Schedule II by Commissioners for special purposes.

LXXX. 1. Any person chargeable to the Duties contained in the said Schedules I and II, or in either of such Schedules, and who shall not claim the exemption or relief by reason of his whole income being less than 200 Rupees or 500 Rupees, hereinafter granted, may require, if he shall think fit, that all proceedings, in order to an assessment upon him, in respect of profits chargeable under the said Schedules, or either of them, shall be had and taken, by and before the Collector and the Commissioners for special purposes of the District, (if any such shall have been appointed,) instead of by and before the Assessor, the Collector, and the Commissioners for general purposes, provided he shall deliver a notice of such request, together with the list, declaration, and statement of such profits and gains to the Collector of the District in which the same shall be chargeable, within the time to be limited by the general notice herein before directed to be given for delivery of all such lists and statements as aforesaid.

2. Thereupon the said Collector shall examine the said list and statement, and shall compute and assess the Duties which, according to his judgment, shall be chargeable upon the party under the said Schedule I or II, and shall make a certificate of such assessment, and deliver the same, together with the said list, declaration, and statement to the Commissioners for special purposes, who shall examine the same, and make, or sign, and allow such an assessment of the said Duties as shall appear to them to be just and proper, subject to an appeal by the party to be charged or to an objection to the said assessment by the Collector, in like manner and under the like rules and regulations as in cases of appeals and objections against assessments made by the Assessor and Collector.

3. Every such appeal and objection shall be heard and determined by the Commissioners for special purposes in such Districts.

4. All and every the provisions hereinbefore contained respecting assessments by and before the Assessor, the Collector, and Commissioner for general purposes, shall be applicable to the assessments under the 8th Part of this Act.

5. The decision and assessment of the Commissioners for special purposes upon such appeal shall be final and conclusive in the matter, subject only to such surcharge as is in the 61st Section provided.

6. Any application to surcharge under that Section in such cases shall be made to, and shall be heard, and determined by the Commissioners for special purposes.

Compositions.

Parties may compound for 3, 4, or 5 years.

7. Every person desirous of compounding for the said Duties under Schedules I and II or either of these Schedules as hereinafter mentioned, in the first, second, or third years of this Act, in order to an assessment of the said Duties being made under the provisions of the Act, shall, at any time after he shall have delivered the list and statement of his profits under the said Schedules, or either of them, as required by the said Act, and before he shall have been assessed under the said Schedules or either of these for such years, deliver to the Assessor of the District a notice signed by such person of his desire to compound for the Duties thereon in the manner allowed by this Act; and shall state therein whether he desires to compound for five, four, or three years.

8. When such assessment shall have been made by the Commissioners for general purposes, or by the Commissioners for special purposes, as the case may be, (any appeal allowed by this Act having been first determined,) it shall be lawful for the said Commissioners, by whom the said assessment shall have been made, to contract and agree with such person for a composition for the said Duties on the terms hereinafter mentioned, for a period of not exceeding five and not less than three years, limited for the continuance of this Act, provided such person shall enter into, and sign a contract of compositions within the space of one calendar month next after the making of such assessment shall have been notified to him, and his appeal against the same (if any) shall have been determined.

9. The terms of such composition shall be the payment in each and every year of the said term of the amount of the said assessment so made as aforesaid, together with an addition thereto at and after the rate of 1 Rupee for every 20 Rupees of the sum assessed as aforesaid, which addition shall be made by the said Commissioners to the said assessments so made for the first year of the said term.

10. In each subsequent year thereof, the assessment of the said Duties under Schedule II., upon the person who shall have entered into such contract of composition, shall be made by the Commissioners in a sum equal to the aggregate amount of the said first year's assessment, with the said additional rate thereon, and it shall not be neces-

sary for such person to deliver any further list, declaration, or statement of profits described in the said Schedule II. during the said term of composition.

11. Provided, always, that, if the person upon whom such assessment as aforesaid shall have been made, shall neglect or refuse to enter into and sign such contract of composition within the time herein limited for that purpose, the assessment so made, without the said additional rate shall be collected, levied, and recovered in like manner as any other assessment under this Act.

Form and requisition of contract of composition.

12. The contract of composition may be made in the form set forth in the sixth Schedule annexed to this Act.

13. Every such contracts of composition shall be made in two parts, which shall be severally signed by one of the Commissioners, and by the person compounding.

14. One of such parts shall be delivered to the person compounding, and the other part shall be transmitted to the Commissioner of Revenue of the Division, or in the Towns and Stations aforesaid, to the Chief Revenue Authority thereof.

15. Every such contract shall be an authority for the Commissioners to make an assessment on the party compounding for each year of the said term of composition in accordance to the terms thereof, and to cause the sum thereby assessed to be collected, levied, and paid over in such manner and by such means as are herein authorised, in relation to any other assessment made under this Act.

Compensation to cease on 30th April next after Death or Bankruptcy of party compounding.

16. If any person who shall have compounded as aforesaid shall die or become bankrupt, or insolvent, before the expiration of the said term of composition, his contract of composition shall cease and determine on the 30th of April next after his death, bankruptcy, or insolvency, save and except as to any instalment of Duty which, before the said day, shall have become payable and shall then remain unpaid.

In case of fraud in compounding, composition to be void, and penalties incurred.

17. (1.) If any person who shall propose to compound for the Duties chargeable under Schedules I and II, or either of them, of this Act, shall wilfully make or deliver any false list, declaration, or statement of profits or gains described in the said Schedule, or shall willfully conceal or omit to state any of such his profits or gains, or any part or portion thereof, or any other matter or thing required by this Act to be stated in such list, declaration, or statement; or if any person shall, by any fraudulent means, procure an assessment to be made upon him for a less amount of the said Duties then he shall be chargeable with, in order to compound thereon; or if any person shall, by any fraudulent means whatever, cause or procure a contract of composition to be made or entered into with him for a less amount of Duty than he ought to be charged with, the contract of composition, if any shall have been made with such person, shall be void and of no effect, and the party shall be charged and assessed as if no such contract had been made.

(2.) Provided that any sum of money which may have been paid under or in pursuance of such contract, shall be forfeited.

Part IX.

Rules under Schedule III.

LXXXI. The Duties hereby imposed contained in the Schedule marked III, shall be assessed and charged under the following rules, that is to say:—

Schedule III.

Duties to be paid to Officers entrusted with payment of interest or annuities.

1. The said last-mentioned Duties shall be paid by the Officers and persons entrusted with the payment of the interests, annuities, dividends, or shares of annuities charged in the said Schedule III on behalf of the persons entitled thereto, and shall be assessed by the Commissioners hereby authorised to be appointed for such purposes; and shall extend to all interests, annuities, dividends or shares of annuities whatever payable in India, out of any public revenues which shall become due on or after the 1st day of May 1860, except in the following cases of exemption from the said Duties.

Exception in favor of any Government Savings Bank.

2. (1.) The securities, stock, or dividends of every Savings Bank established by the Government within any part of British India, and the dividends or interests payable by any Savings Bank upon any funds therein deposited belonging to any depositor.

(2.) All claims to exemption under the last-mentioned Rule shall be made and disposed of, and re-payment of any sum retained and ordered to be refunded shall be made in the manner provided in Part XII of this Act, with respect to allowances under this Act.

Officers entrusted with payment of interest to set apart and retain Duties of new assessment.

3. The respective Officers and persons entrusted with the payment of the said interest, annuities, dividends, or shares of annuities shall on notice of the amount of each assessment, from time to time to be made as aforesaid, (which notice shall be given from time to time, as and when the interest, annuities, dividends, and shares aforesaid shall become payable, and before payment thereof,) set apart and retain the amount of Duty so assessed for the purposes of this Act.

Such setting apart and retention to have the effect of a payment and discharge.

4. (1.) Every such setting apart and retaining of the said Duties shall be deemed a payment thereof by, and on the behalf of, the persons entitled into the said interest, annuities, dividends, and shares respectively.

(2.) All persons are hereby required, on receipt of the residue of the said interest, annuities, profits, dividends, and shares over and above the Duty so assessed, to allow such payments in respect of the said assessments.

(3.) The Officers and persons so entrusted as aforesaid, and the Secretary of State in Council, and all persons responsible for the due payment of such interest, annuities, or dividends, and shares, shall be acquitted and discharged of and from so much money so set apart and retained as aforesaid, as if the same had actually been paid unto the persons to whom such interest, annuities, profits, dividends, and shares did or might belong, or were by law payable.

5. All monies so set apart by the Officers or persons as aforesaid, shall be paid from time to time, into such of the Treasuries of the Government as the local Government shall, from time to time, direct, into an account to be called "Income Tax Account."

Monies so set apart to be paid into Treasury to an account to be called Income Tax Account.

PART X.

Rules under Schedule IV.

LXXXII. The Duties hereby imposed, contained in the Schedule marked IV, shall be assessed and charged under the following Rules :—

1. The said Duties shall be annually charged on the persons respectively, having, using, or exercising the Offices or employments of profit mentioned in the said Schedule IV, or to whom the annuities, pensions, or stipends mentioned in the same Schedule shall be payable for all salaries, fees, wages, perquisites, or profits whatsoever accruing by reason of such Offices, employments, or pensions.

To be charged for all salaries, fees, or profits of offices.

2. Each assessment in respect of such Offices or employments shall be in force for one whole year, ending on the 30th day of April, and shall be levied for such year without any new assessment, notwithstanding a change may have taken place in any such Office or employment, or the person for the time having or exercising the same.

Assessments to be in force for one year.

3. Provided that the person quitting such Office or employment, or if dying within the year his representative, shall be liable for the arrears due before or at the time of his so quitting such Office or employment, or dying, and for such further portion of time as shall then have elapsed, to be settled by the respective Commissioners, and his successors shall be re-paid such sums as he shall have paid on account of such portion of the year as aforesaid, and each assessment in respect of such annuity, pension, or stipend shall be in force for one whole year, unless the same shall cease or expire within the year by lapse, death or otherwise, for which period the assessment thereon shall be discharged.

Rule as to person quitting office or dying during the year.

4. 1. The said Duties shall be assessed by the respective Commissioners for all the Offices in each Department in the place where the said Commissioners shall execute their Offices, although certain of the Offices in the same Department may be executed elsewhere; and shall be due and payable for the respective Officers and their successors for the time being.

Duties to be assessed for all Offices in places where Commissioners execute their Offices.

5. 1. The said Duties shall be paid on all public Offices and employments of profit of the description hereinafter mentioned within British India, (that is to say)—(1) any Office or employment held under the Government, or the salary whereof, or emoluments attached whereto, are payable by the Government, or out of any public revenue in India.

Descriptions of Offices charged.

(2.) Any Commissioned or Warrant Officer serving on the Staff, or belonging to Her Majesty's Army, or to Her Majesty's Indian Forces.

(3.) Any Commissioned or Warrant Officer in the Indian Naval Forces of Her Majesty, or in the establishment of the Government.

(4.) Any Office or employment of profit held in any Court of Justice, or under any Company or Society, whether corporate or not corporate.

(5.) Any Office or employment of profit, under any public institution, or on any public foundation, of whatever nature, or for whatever purpose the same may be established.

(6.) And every other public Office or employment of profit of a public nature.

6. The perquisites to be assessed under this Act shall be deemed to be such profits of offices and employments as arise from fees or other emoluments, and payable either by the Government or by the subject, in the course of executing such Offices or employments, and shall be estimated on the profits of the preceding year, ending on the 30th of April, or on such other day on which the accounts of such profits have been usually made up.

Fees or perquisites to be estimated on profits of preceding year.

7. (1.) In all cases where any salaries, fees, wages, or other perquisites, or profits, or any annuities, pensions, or stipends shall be payable at any public Office, or by any Officer of the Government, or by any agent employed in that behalf, the Duties chargeable under this Act, in respect of such salaries, fees, wages, perquisities, or profits, or in respect of such annuities, pensions, or stipends, shall be detained and stopped out of the same, or out of any money which shall be payable upon such salaries, fees, wages, perquisites, or profits; or upon such annuities, pensions, or stipends, or for the arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the Duties on such Offices or employments, or on such annuities, pensions, or stipends respectively (not being otherwise paid).

Duties on Salaries, Fees and Pension payable at any Public Office to be stopped at each Office.

(2.) Whenever the sum so payable shall be assessed by the Commissioners for general purposes in their respective Districts, they shall transmit an account of the amount of the Duties assessed to the Office where the same are payable, in order that the amount so assessed may be there stopped or detained.

Commissioners to transmit an account of Duties to Office when salary is payable.

8. In all cases where the salaries, fees, wages, allowance, or profits of any Officer chargeable to the said Duties shall not arise out of any of the Offices mentioned in the foregoing Rule, but shall arise from any other Office or employment of profit chargeable to the said Duties, and the salaries, fees, wages, perquisites, or profits, shall be payable at such Office by any Officer thereof, or by any receiver of the same respectively, or by any agent employed in that behalf, or shall be payable by any Company in whose employment the person chargeable shall be, the Duties chargeable under this Act in respect of such salaries, fees, wages, perquisites, or profits, shall be detained and stopped out of the same, or out of any money which shall be paid upon such salaries, fees, wages, perquisites, or profits, or for arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the Duties (not otherwise paid) in the manner directed by this Act.

Duties not arising from salaries mentioned in Rule No. 7 to be stopped by persons paying such salaries.

9. Such portion of the said Duties on Offices or employments of profit, or on annuities, pensions, or stipends as are charged with any sum money payable to any other person, shall be deducted out of the sum payable to such other person, as a like rate on such sum would amount unto. And all such persons, their agents, and receivers, shall allow such deductions and payments upon receipt of the residue of such sums.

Duties charged with sums payable to any other persons to be deducted out of such sums.

10. Such portion of the said Duties charged on any Office or employment of profit, executed by any deputy or clerk, or other person employed under the principal in such Office, and paid by such principal out of the salary or profits of such principal, shall be deducted out of the salary or profits so payable, as a like rate on such salary or profits would amount unto; and all such deputies, clerks, and other persons so employed shall allow to their respective principals such deductions and payments upon the receipt of the residue of such salaries or wages.

Duty paid by the Principal in an Office upon salary paid to his Deputy or Clerk to be deducted from salary.

11. In estimating the Duty payable for any such Office or employment of profit, or any pension, annuity, or stipend, all official deductions and payments made upon the receipt of the salaries, perquisites and profits thereof, or in passing the accounts belonging to such Office, or upon the receipt of such pension, annuity, or stipend, shall be allowed to be deducted, provided a due account thereof be rendered to the said Commissioners and proved to their satisfaction.

Payments on receipts of salaries, or in passing accounts to be deducted.

12. Every person to be assessed for his office or employment, shall be deemed to have exercised the same at the head office of the department under which such office or employment shall be held, and shall be rated for such office or employment, as if exercised at such Office, although the duties of such office or employment shall be performed, or any part of the profits thereof arising from such office or employment shall be payable elsewhere, within or out of British India, wherever he shall exercise his office or employment, shall be rated accordingly in the same District where such head office shall be established.

Persons assessed for Offices to be deemed to have exercised the same at the Head Office.

13. Where any person, who shall hold or exercise any public office or employment of profit, shall, at any time or times, during, or for, or in respect of any year of assessment, become entitled to any additional salary, fees, or emoluments beyond the amount for which any assessment may have been made upon him, or beyond the amount for which, at the commencement of such year, he may have been liable to be assessed, an additional or supplementary assessment shall from time to time, as often as the case shall require, be made upon such person for such additional salary, fees, or emoluments, so that he shall be assessed and charged for the full amount of the whole of the salary, fees, and emoluments which he shall receive or become entitled to at any time, and from time to time, during, or for, or in respect of the said year of assessment.

Public Officers becoming entitled to increased salaries to be charged for the same by supplemental assessment.

14. The several Commissioners authorised to act in the execution of this Act in relation to the Duties on offices or employments of profit, and on pensions or stipends, as soon after their appointment respectively as conveniently can be done in their respective departments, shall meet and take the oaths hereby prescribed in that behalf, and shall have power to elect and appoint an Assessor, and if they shall deem it necessary, Assessors for each separate department with the cognizance of the said Commissioners.

Commissioners to take the oaths prescribed, and to have power to appoint Assessors.

15. The Assessors appointed by the Commissioners under Schedule IV shall, within a time to be fixed by the respective Commissioners, deliver to them their certificates of assessment in writing under their hands, to be verified upon their oaths, of the full and just annual value of all offices and employments of profit chargeable under this Act, in the department for which they shall be appointed Assessors, and of all pensions and stipends estimated according to this Act, with the names of the several Officers and persons entitled to pensions or stipends, and the several sums of money they ought to pay by virtue of this Act, without abatement or deduction, and without concealment or favor, upon pain of forfeiture for every neglect in the premises of any sum not exceeding Rupees 1,000 nor less than Rupees 200.

Assessor appointed under Schedule IV to deliver to Commissioners within a fixed time their certificates of assessment in writing under their hands and upon oaths.

16. The said Assessors shall charge and assess themselves and all other Officers, Clerks, and persons employed in their respective departments of office, and with respect to the Duty on pensions or stipends, shall charge and assess all persons entitled unto any such pensions or stipends, and shall respectively make their assessment according to the provisions of this Act.

Assessors to asesss themselves and other Officers in respect of pensions and stipends, under this Act.

17. Every such Assessor shall have free access to all documents and papers whatever in their respective Offices, touching the salaries, fees, wages, perquisites, and profits of any Officer, Clerk, or person aforesaid, belonging to their respective Offices, and touching the amount of the respective pensions or stipends, and shall be at liberty, whenever the same may be necessary, to require returns from the parties themselves, according to the provisions of this Act, that they may be enabled to make a true assessment in pursuance thereof.

Assessor to have access to Documents, and may require returns.

18. No person shall, in respect of the profits arising from any Office, or from any pension or stipend chargeable before the respective Commissioners appointed for those purposes in their respective departments of Office as aforesaid, be liable to the penalty herein contained, for not returning a statement of the profits arising from such office, pension, or stipend in pursuance of any general notice hereinbefore directed, nor in any case except where the Assessor for those profits respectively shall have required a return thereof in pursuance of Rule No. 17.

Statements of profits arising from Offices not required under a general notice.

19. Where any persons holding any such office or employment, or entitled unto any pension or stipend as aforesaid, shall claim to be exempt from such assessment, the Commissioners shall nevertheless set down in such assessment the names of such persons, and the full and just annual value of such Offices, employments, pensions, or stipends, and the claim to such exemption shall be preferred and examined by the Commissioners for general purposes of the District, and the merits thereof shall be heard and determined by the said Commissioners under the regulations of this Act with respect to other assessments.

Full value of Offices to be stated, although exemption claimed.

20. (1.) Where any office or employment of profit chargeable by this Act is, or shall be executed by deputy, such deputy shall in all cases where he shall be in the receipt of the profits thereof, be answerable for, and shall pay such assessment as shall be charged thereon, and deduct the same out of the profits of such office or employment.

Deputies to pay for Principals when they are in the receipt of the profits.

(2.) Where the salaries, fees, or profits of any Officer or Officers in any such Office shall be receivable by any one or more of the said Officers, for the use of such Officers, to be divided amongst such Officers in certain proportions; the Officer or Officers receiving such salaries, fees, wages, perquisites, or profits shall be answerable for the Duties charged thereon, and shall pay and deduct the same out of the funds provided for such respective offices or employments, before any division or apportionment thereof.

Officers receiving salaries or fees to be answerable for Duties.

21. The proper Officers or their respective deputies, and the receivers and pay-masters in every Public Department of Office, and in every other Office for which Commissioners are hereby intended to be appointed, in raising the Duties hereby charged on such Offices respectively, and any agent by whom any salaries, fees, wages, perquisites, or profits shall be payable, and registered Officers, and the Secretary or Principal Agent or Manager of any Company in whose employment any person chargeable under this Act may be, shall, upon any request to him made by the Assessors of the said Duties, deliver gratis true lists or accounts of all such salaries, fees, and profits belonging to such Officers or persons respectively, and of all pensions and stipends payable to them respectively, for the better guidance of the said Assessors in charging the same.

Officers to furnish Assessors with accounts of salaries in public departments.

22. If the said Assessors shall be dissatisfied with such accounts, it shall be lawful for them to require any Officer or person, whose Office shall not be truly valued in such account, to prepare and produce to them, within the like period of time as is limited for the returns of other accounts by this Act, a list or account of the salaries, fees, wages, perquisites, and profits of the Office exercised by him, which returns such Officer or person shall be obliged to make under the penalties contained in this Act for not making other returns hereby required, and papers in their respective Offices.

Assessors, if dissatisfied, may require Returns of Salaries and Profits of Offices.

23. The said Assessors shall, from the documents and papers in their respective Offices, as well as from such lists and accounts as aforesaid, make their assessment upon the persons holding such offices, or entitled unto such pensions respectively, according to the annual value thereof, and shall, in like manner as is before directed with respect to Assessors for any District, bring in their said assessments to the respective Commissioners for their allowance.

Assessors to make up assessments from Documents in their Offices, and deliver them to Commissioners.

24. The said Commissioners, if satisfied with the said assessment, shall allow and set their hands to the same, and if not satisfied therewith, shall correct and alter the same, and shall, to that end, possess and exercise all the powers and authorities herein conferred upon the said Commissioners for general purposes, so far as the same are applicable to an assessment of the said Duties under Schedule IV, and shall finally allow and set their hands to the said assessments when so altered and corrected as aforesaid.

Commissioners, if satisfied, allow the assessments, if not, to correct and alter them.

25. The said assessments, when so allowed and signed as aforesaid, shall be in force for one year, commencing and payable at the like periods as the assessments in Districts are made payable.

Assessments when allowed to be in force for one year, and payable at periods as in Districts.

26. The said respective Commissioners for the Duties on offices shall cause the like duplicates to be made of the said assessments and delivered to Collectors, with like warrants to collect the said Duties, as are before directed to be given to Collectors for any Districts.

Commissioners to deliver Duplicates of assessments to Collectors.

27. The said Officers for collection and receipt of the said Duties on offices, shall have the like authority to demand and levy the said Duties as is herein given, to the Collecting Officer of any District.

Collecting Officers to demand and levy the Duties.

28. Provided, always, that in all cases where the Duties on any salaries, fees, wages, perquisites, or profits of any office shall be detained and stopped out of the same, or out of any monies which shall be paid thereupon, the respective Commissioners shall cause the like duplicates to be delivered to the proper Officers in the respective Offices who shall keep true accounts of all monies stopped and detained under the authority of this Act, and account for, and pay away the same as directed in of this Act.

Commissioners to deliver like Duplicates when Duty on salaries detained to Officers who shall keep account.

29. Where the Duties hereby chargeable upon any office or employment of profit, cannot be detained and stopped according to the provisions of this Rule, or the amount of such Duties shall have been paid over to the person holding or exercising the said office or employment, and such person shall refuse or neglect to pay the sum of money charged upon him, the Commissioners for raising the Duties on the said offices shall and may certify in writing such neglect or refusal, and the sum payable by virtue of this Act.

Duties on Offices which cannot be stopped to be certified in case of non-payment.